

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
DOMICILE - WIFE ABANDONED WISCONSIN DOMICILE WHEN SHE MARRIED AND MOVED TO ILLINOIS - MAINTAINED PROPERTY IN WISCONSIN	8WTAC63 200-733	STONE	IRENE S.	A	09/05/69	R	12/02/71					YES
DOMICILE - WIFE OF SERVICEMAN STATIONED IN FLORIDA INTENDED TO MAKE FLORIDA HER RESIDENCE FOR INDEFINITE FUTURE	WTB100-20 400-276	HOLMEN*	TROY D. AND AMY L.	R	11/01/96							YES
DOMICILE OUT-OF-STATE WAS NOT ABANDONED - WISCONSIN DOMICILE NOT ESTABLISHED	9WTAC464	CLELAND	THOMAS J.	R	02/11/74							YES
DONEE DEFINED - CORPORATION DONEE NOT CORPORATE SHAREHOLDERS - TRANSFER OF REAL PROPERTY TO CORPORATION	115 WIS(2d)532 WTB30-10 35-12	GILSON	WARREN E.	A	11/19/81	A	05/24/82		10/11/83			YES
EARNED INCOME - EARNED INCOME CREDIT ALLOWED BASED UPON MORE THAN 2 QUALIFYING CHILDREN	400-247	SAGASTUME	BLANCA	R	10/01/96							YES
EARNED INCOME CREDIT - 1989 THROUGH 1990 - WISCONSIN EARNED INCOME CREDITS ALLOWED FOR QUALIFYING CHILDREN	400-199	SPATES	CORINE	A	03/13/96							YES
EARNED INCOME CREDIT - 1991 THROUGH 1993 - WISCONSIN EARNED INCOME CREDIT ALLOWED FOR QUALIFYING CHILDREN (REHEARING)	400-224	SPATES	CORINE			AP	06/03/96					YES
EARNED INCOME CREDIT - 1991 THROUGH 1993 - WISCONSIN EARNED INCOME CREDITS ALLOWED FOR QUALIFYING CHILDREN	400-199	SPATES	CORINE	A	03/13/96							YES
EARNED INCOME CREDIT - QUALIFYING CHILD OF TWO ELIGIBLE INDIVIDUALS - 1994 - PERSON WITH HIGHEST MODIFIED GROSS INCOME NOT FACTOR IN DETERMINING ELIGIBILITY	WTB115-20	EDWARDS	SHEILA	R	07/01/99							YES
EARNED INCOME CREDIT - QUALIFYING CHILD OF TWO ELIGIBLE INDIVIDUALS - 1994 - PERSON WITH HIGHEST MODIFIED GROSS INCOME NOT FACTOR IN DETERMINING ELIGIBILITY	WTB115-19	SIEMIK N/K/A DEANA CASAREZ*	DEANA	R	07/01/99							YES
EARNED INCOME CREDIT - QUALIFYING CHILD OF TWO ELIGIBLE INDIVIDUALS - PERSON WITH THE HIGHEST MODIFIED ADJUSTED GROSS INCOME ELIGIBLE FOR EARNED INCOME CREDIT	WTB115-20	EDWARDS	SHEILA	A	07/01/99							YES
EARNED INCOME CREDIT - QUALIFYING CHILD OF TWO ELIGIBLE INDIVIDUALS - PERSON WITH THE HIGHEST MODIFIED ADJUSTED GROSS INCOME ELIGIBLE FOR EARNED INCOME CREDIT	WTB115-19	SIEMIK N/K/A DEANA CASAREZ*	DEANA	A	07/01/99							YES
EARNED INCOME CREDIT - RESPONSIBILITY TO BE AWARE OF QUALIFICATIONS LIES WITH TAXPAYER	WTB139-14	ELLIOTT	ANGELA C.	A	01/22/04							YES
EDUCATIONAL AND BUSINESS EXPENSES - FAMILY TRUSTS - EXPENSE TO ESTABLISH NOT DEDUCTIBLE	201-987	YANTA	ROBERT H.	A	02/26/82							YES
EDUCATIONAL EXPENSES - ALLOWED FOR CORRESPONDENCE COURSE IN ACCOUNTING	201-959 202-287 WTB28-7	YANTA	JAMES R.	R	12/30/81							YES
EDUCATIONAL EXPENSES - BUSINESS EXPENSES - EXPENSE TO ESTABLISH FAMILY TRUST NOT DEDUCTIBLE	201-986	LANGSTRAAT	PHILIP L. AND KAREN K.	A	02/26/82							YES
EDUCATIONAL EXPENSES - CONSTRUCTIVE DIVIDENDS - EXPENSES PAID BY PERSONAL SERVICE CORPORATION - NEW TRADE OR BUSINESS	203-085 203-247 WTB74-13	GEROL	A. YALE	A	08/30/89	A	11/20/01	A	05/22/91			YES
EDUCATIONAL EXPENSES - COST OF MATERIALS PURCHASED TO CREATE TRUST NOT VALID BUSINESS EXPENSE	202-035	JENKINS	RAYMOND	A	06/10/82							YES
EDUCATIONAL EXPENSES - DEDUCTION DISALLOWED - WERE PERSONAL EXPENSES FOR SELF IMPROVEMENT - NOT REQUIRED FOR JOB	9WTAC449 200-969	KOTLEWSKY	F. J.	A	01/18/74							YES
EDUCATIONAL EXPENSES - DISALLOWED WHERE NOT INCURRED TO MEET MINIMUM REQUIREMENTS TO HOLD POSITION AS MINISTER	7WTAC31 200-386	MATTKE	ROBERT A.	A	08/25/67							YES

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EDUCATIONAL EXPENSES - EXPENSE INCURRED TO MEET MINIMUM QUALIFICATIONS - CERTIFICATION AS REGISTERED NURSE	202-249	VANDERBURG	JOEL A.	A	09/26/83							YES
EDUCATIONAL EXPENSES - EXPENSES TOWARD MASTER'S DEGREE INCURRED TO PRESERVE POSITION OF PRINCIPAL ARE DEDUCTIBLE	5WBTA105 200-102	KROHN	C. A.	R	03/13/63							YES
EDUCATIONAL EXPENSES - FOR DEGREE IN ENGINEERING ARE PERSONAL	5WBTA74 200-082	KIEDROWSKI	ANTHONY B.	A	10/30/62							YES
EDUCATIONAL EXPENSES - MATERIALS FOR FAMILY TRUST	201-921	HETZEL	JOHN J.	A	11/19/81							YES
EDUCATIONAL EXPENSES - NOT ENTITLED TO DEDUCT EXPENSES FOR WHICH COMPENSATED BY TRAINEESHIP GRANT	7WTAC77 200-414	LUENING	ROBERT A. AND DOROTHY	A	02/07/68							YES
EDUCATIONAL EXPENSES - NOT REQUIRED TO MAINTAIN POSITION - DEDUCTION DISALLOWED AS PERSONAL EXPENSES - PHYSICAL EDUCATION DEGREE	7WTAC156 200-472	RASMUSSEN	JAMES D.	A	09/19/68							YES
EDUCATIONAL EXPENSES - PERSONAL EXPENSES TO REMAIN IN SCHOOL NOT DEDUCTIBLE	9WTAC406 200-937	LAMB	CAROLYN A.	A	06/26/73							YES
EDUCATIONAL EXPENSES - QUALIFY FOR NEW TRADE OR BUSINESS - ADVANCED FLIGHT INSTRUCTION	9WTAC244 200-853	SCUDDER	JAMES A.	A	08/11/72							YES
EDUCATIONAL EXPENSES - QUALIFY FOR NEW TRADE OR BUSINESS - NOT REQUIRED TO MAINTAIN SKILL-MANAGEMENT, SUPERVISION FOR HEALTH CARE FIELD	202-563	KOMINSKA	DARRON T.	A	07/09/85							YES
EDUCATIONAL EXPENSES - REIMBURSED BY VA	202-314 202-568	SIEVERT	LAWRENCE R.	A	01/27/84	R	06/07/85					YES
EDUCATIONAL EXPENSES - REIMBURSEMENT TO EMPLOYER OF TUITION AND FEES PAID DIRECTLY BY EMPLOYER TO UNIVERSITY WERE NOT DEDUCTIBLE	201-713	BARTHEL	WILLIAM L.	A	05/22/80							YES
EDUCATIONAL EXPENSES - SELF IMPROVEMENT NOT REQUIREMENT OF A JOB - NOT DEDUCTIBLE	8WTAC205 200-646	KOTLEWSKY	FRANCIS J.	A	11/19/70							YES
EDUCATIONAL EXPENSES - TO MEET MINIMUM EMPLOYMENT CONDITIONS NOT ALLOWED - APPROVED SUPPLY MINISTER	8WTAC44 200-536	ARTZ	BURTON H.	A	07/29/69							YES
EDUCATIONAL EXPENSES - TRAVEL EXPENSE OVERSEAS WAS NOT DEDUCTIBLE BUSINESS EXPENSE - TRIP WAS A VACATION - ART TEACHER	9WTAC471 200-990	LADUKE	DUELLA	A	02/18/74							YES
EDUCATIONAL EXPENSES - TRAVEL EXPENSES ON TRIPS TO EUROPE NOT RELATED TO TEACHING ACTIVITIES - NOT DEDUCTIBLE	10WTAC256 201-476	DEAN	DENNIS R.	A	04/20/78							YES
EDUCATIONAL EXPENSES - TRAVEL EXPENSES ON TRIPS TO EUROPE NOT RELATED TO TEACHING ACTIVITIES - NOT DEDUCTIBLE	10WTAC256 201-476	DEAN	SUSAN T.	A	04/20/78							YES
EDUCATIONAL EXPENSES - TRIP TO EUROPE - ALLOCATION OF EXPENSES OF COMBINED PURPOSE TRIP BY TEACHER AND FAMILY	10WTAC7	ALFSEN	GEORGE	A	08/16/74							YES
EDUCATIONAL EXPENSES - TRIP TO EUROPE - AUDIO-VISUAL COORDINATOR AT JUNIOR HIGH SCHOOL	201-767	FLAGG	PAUL G.	A	11/20/80							YES
EDUCATIONAL EXPENSES - TRUST MATERIALS	201-958	BROM	EVERETT J.	A	12/30/81							YES
EDUCATIONAL TRUSTS - INCOME USED TO SUPPORT GRANTOR'S CHILDREN IS TAXABLE TO GRANTOR	9WTAC28 200-711	PLATT	GEORGE J.	A	06/30/71							YES
ELECTION CAMPAIGN FUND CHECKOFF - PARTIAL VETO UPHELD TO ALLOW INDIVIDUALS, BEGINNING 1977, TO PLACE \$1 IN ELECTION CAMPAIGN FUND WITHOUT INCREASING THEIR TAX LIABILITY	82WIS(2d)679 WTB10-2	KLECZKA	GERALD D.							R	04/05/78	YES
ELECTION CAMPAIGN FUND CHECKOFF-PARTIAL VETO UPHELD TO ALLOW INDIVIDUALS, BEGINNING 1977, TO PLACE \$1 IN ELECTION CAMPAIGN FUND WITHOUT INCREASING THEIR TAX LIABILITY	82WIS(2d)679 WTB10-2	SHABAZ	JOHN C.							R	04/05/78	YES

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EMERGENCY RELIEF TAX - LOSSES FROM SALE OF SECURITIES WERE NOT DEDUCTIBLE FOR EMERGENCY RELIEF SURTAX PURPOSE	200-040(1ST) 239WIS507	MILLER	CLARA A.	R		R				A	12/02/41	YES
EMERGENCY SURTAX - FULL GAIN RATHER THAN PERCENTAGE REALIZED BY STOCKHOLDERS UPON LIQUIDATION OF CORPORATION	1WBTA359	THORNTON TRUST, ET AL.	JOHN STANLEY	A	08/13/41							YES
EMERGENCY SURTAX - LIQUIDATION OF CORPORATION NOT SALE OR EXCHANGE OF A CAPITAL ASSET	1WBTA454	UIHLEIN	ROBERT A.	A	03/06/42							YES
EMERGENCY SURTAX - STOCK RECEIVED BY PARTNER FOR SERVICES IN REORGANIZATION OF CORPORATION NOT CAPITAL ASSETS	1WBTA357	BRENNER	MRS. IRENE S.	A	08/08/41							YES
EMERGENCY SURTAX - STOCK RECEIVED BY PARTNER FOR SERVICES IN REORGANIZATION OF CORPORATION NOT CAPITAL ASSETS	1WBTA353	PROMEN	GEORGE N.	A	08/08/41							YES
EMPLOYEE BENEFIT PLAN DISTRIBUTIONS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA161	ERICKSEN	ESTATE OF EDMUND C.	A	07/25/66							YES
EMPLOYEE BENEFIT PLAN DISTRIBUTIONS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA130 200-277 200-377	MCKEVITT	BERNARD F.	A	02/08/66	A	06/20/67					YES
EMPLOYEE BENEFIT PLAN DISTRIBUTIONS - VALUE OF STOCK WITHDRAWN FROM EMPLOYEES' TRUST IS MARKET VALUE ON DATE OF DISTRIBUTION	6WBTA11 200-186	O'BRIEN	SARA E.	A	02/03/65							YES
EMPLOYEE BUSINESS EXPENSES - BURDEN OF PROOF - BOOK PUBLISHING COST NOT ORDINARY AND NECESSARY EXPENSE FOR TEACHER	10WTAC149 201-349	MURPHY	LARRY M.	A	09/10/76							YES
EMPLOYEE BUSINESS EXPENSES - DEDUCTION OF BUSINESS EXPENSES INCURRED BY OFFICER, SHAREHOLDER OR EMPLOYEE WHO IS NOT COMPENSATED FOR HIS SERVICES IN THE YEAR IN WHICH THE EXPENSE IS INCURRED NOT PERMITTED	WTB103-12	ELSOFFER*	JEFF S. AND DEBRA J.	A	07/02/97							YES
EMPLOYEE BUSINESS EXPENSES - EMPLOYEE OR INDEPENDENT CONTRACTOR - EXPENSES RECLASSIFIED AS ITEMIZED DEDUCTIONS SUBJECT TO LIMITATIONS	WTB66-8	ALBRIGHT	JERRY AND LORI	A	10/27/89							YES
EMPLOYEE BUSINESS EXPENSES - MEALS - BURDEN OF PROOF - DISALLOWANCE OF PERSONAL MEAL EXPENSES	203-276	LANGILL	ROSS M.	A	10/23/91							YES
EMPLOYEE BUSINESS EXPENSES - OUTSIDE SALESMAN - DIVISION MANAGER DID NOT QUALIFY AS OUTSIDE SALESMAN - NOT ENGAGED PRINCIPALLY IN THE SOLICITATION OF BUSINESS AT LOCATION OTHER THAN HIS EMPLOYER'S PLACE OF BUSINESS	400-030	KITTERMANN	RICHARD M. AND MARJORIE L.	A	11/23/93							YES
EMPLOYEE BUSINESS EXPENSES - SALES AND RESEARCH ASSISTANTS, BURDEN OF PROOF ON TAXPAYER TO ESTABLISH EXPENSE WAS ORDINARY AND NECESSARY	203-276	LANGILL	ROSS M.	AP	10/23/91							YES
EMPLOYEE BUSINESS EXPENSES - TEMPORARY VERSUS INDEFINITE EMPLOYMENT - TAXPAYER HAD NEW TAX HOME	202-824	SIECKZKOWSKI	ALFRED C.	A	01/16/87							YES
EMPLOYEE BUSINESS EXPENSES - TRAVELING EXPENSES - BURDEN OF PROOF - TRAVELING EXPENSES WERE PROPERLY DISALLOWED WHERE NOT SUBSTANTIATED WITH ADEQUATE RECORDS	400-106 WTB92-13	CODY	RICHARD	A	02/02/95							YES
EMPLOYEE BUSINESS EXPENSES - TRAVELING EXPENSES - BURDEN OF PROOF - TRAVELING EXPENSES WERE PROPERLY DISALLOWED WHERE NOT SUBSTANTIATED WITH ADEQUATE RECORDS	400-106 WTB92-13	CODY	RICHARD AND KAREN	A	02/02/95							YES
EMPLOYEE BUSINESS EXPENSES - TRAVELING EXPENSES - TAX HOME - TAX HOME IS WHERE EMPLOYMENT SUBSTANTIAL, INDEFINITE OR INDETERMINATE IN DURATION, PROPERLY DETERMINED	400-106 WTB92-13	CODY	RICHARD	A	02/02/95							YES
EMPLOYEE BUSINESS EXPENSES - TRAVELING EXPENSES - TAX HOME - TAX HOME IS WHERE EMPLOYMENT SUBSTANTIAL, INDEFINITE OR INDETERMINATE IN DURATION, PROPERLY DETERMINED	400-106 WTB92-13	CODY	RICHARD AND KAREN	A	02/02/95							YES

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EMPLOYEE BUSINESS EXPENSES - VEHICLES EXPENSES - MILEAGE - SUBSTANTIATION OF AMOUNT OF EXPENSE, TIME AND PLACE OF TRAVEL AND BUSINESS PURPOSE	400-443 WTB118-26 124-15	SUNICH	PHILIP AND PATRICIA	AP	09/14/99	D	06/28/00					YES
EMPLOYEE BUSINESS EXPENSES - VEHICLES EXPENSES - MILEAGE - SUBSTANTIATION OF AMOUNT OF EXPENSE, TIME AND PLACE OF TRAVEL AND BUSINESS PURPOSE (MOTION FOR REHEARING)	400-443	SUNICH	PHILIP AND PATRICIA	D	10/27/99							YES
ENTERTAINMENT EXPENSES - BURDEN OF PROOF - SALESMAN FAILS TO SUBMIT ADEQUATE RECORDS TO ESTABLISH EXPENSES AS ORDINARY AND NECESSARY	1WBTA25	JURCZYNSKI	FRANK R.	A	12/05/39							YES
ENTERTAINMENT EXPENSES - BURDEN OF PROOF - TAXPAYER - DEDUCTION DISALLOWED WHERE BASED ON ESTIMATES	4WBTA354 200-708(1ST)	SIMESTER	T. W.	A	02/21/57							YES
ENTERTAINMENT EXPENSES - COMMISSION SALESMAN'S COUNTRY CLUB DUES NOT ORDINARY AND NECESSARY EXPENSES	4WBTA549	VERNOR, JR.	PAUL H.	A	06/16/61							YES
ENTERTAINMENT EXPENSES - DOCTOR'S EXPENSES TO OBTAIN REFERRALS OF PATIENTS DISALLOWED	4WBTA169 200-581(1ST)	HURWITZ	DR. SIDNEY P.	A	10/08/52	D	02/23/55					YES
ENTERTAINMENT EXPENSES - DUES PAID TO SOCIAL AND LUNCHEON CLUBS BY VICE PRESIDENT ARE NOT DEDUCTIBLE AS BUSINESS EXPENSES	6WBTA95 200-240	SULLIVAN	ROBERT C.	A	08/31/65							YES
ENTERTAINMENT EXPENSES - WINE SALESMAN'S EXPENSES IN OPERATING NORTHERN WISCONSIN PROPERTY ALLOWED IN PART	2WBTA555	GIOVANELLI	DOMINIC T.	AP	01/10/46							YES
EQUITABLE ESTOPPEL - ESTOPPEL AGAINST DOR DENIED WHERE ACTIONS RELIED ON WERE STATEMENTS MADE BY THE STATE HISTORICAL SOCIETY, TAXPAYER NOT HARMED AS EXPENSE INCURRED PRIOR TO STATEMENT	400-310 WTB106-19	ANDERSON	MARC A. AND M. ISABEL	A	07/14/97							YES
EQUITABLE ESTOPPEL - PETITIONER'S RELIANCE ON DEPT REPRESENTATIONS OR ACTIONS WAS NOT REASONABLE	400-126 WTB92-11	HOGAN	STEVEN J. AND MARY ANN	A	03/29/95							YES
ESTATE - PROPERTY DEFINED - LAND CONTRACT - ESTATE CANNOT CHANGE ASSET FROM LAND CONTRACT TO ASSET OF REAL PROPERTY TO AVOID INCOME TAX	7WTAC152 200-448	LEHRER	ESTATE OF RICHARD	A	09/10/68							YES
ESTATE AND TRUSTS - CAPITAL GAIN FROM SALE OF TRUST ASSETS NOT DEDUCTIBLE AS DISTRIBUTABLE INCOME - TRUST INSTRUMENT CONTROLLING	8WTAC39 200-535	MOELLER TRUST, JOAN BRODBECK, BENEFICIARY	JOAN	A	07/18/69							YES
ESTATES - ASSESSOR'S CERTIFICATE BARS ADDITIONAL ASSESSMENT WHEN FIDUCIARY PROPERLY REPORTS INCOME	200-520	O'CONNELL, JOHN D. HEYWOOD, EXECUTOR	ESTATE OF LAURA	R	05/19/65	A	06/16/69					YES
ESTATES - EXEMPT INCOME - GAIN ON INSTALLMENT OBLIGATION UNPAID AT TIME OF DEATH BECOMES PART OF CORPUS OF ESTATE AND NOT TREATED AS INCOME	200-013(1ST) 205WIS626	NORRIS	ABBIE S.	A		R				A	06/16/31	YES
ESTIMATED ASSESSMENT	200-521	MECHANIC	HARRY H.	A	07/02/69							YES
ESTIMATED ASSESSMENT - AS ORIGINALLY ISSUED WAS INCOMPLETE AND INVALID - REVISED ASSESSMENT WAS CLOSED BY STATUTE OF LIMITATIONS	10WTAC84 201-175	PRESCOTT	MATTHEW L.	R	09/30/75							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - ASSESSMENT REVISED BASED UPON INCOME DISCLOSED AT HEARING	203-354	WYNN	JAMES L. AND LORENE A.	R	07/28/92							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - ASSESSMENT UPHELD WHERE INCOME TAX RETURNS NOT FILED	400-565 WTB128-24	PANSIER	GARY AND JOAN	A	08/20/01							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - ESTIMATED ASSESSMENT ISSUED BASED UPON DEPARTMENT'S BEST JUDGMENT - WAGES SUBJECT TO TAX	WTB130-22	GURALSKI*	ROY M. AND LORI A.	A	03/14/02							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	202-579	HOLTAN	LYNN A.	A	08/06/85							YES

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ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	201-655 WTB18-6	PETERSON	ALBERT O.	A	01/18/80							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	201-949	PETERSON	ALBERT O.	A	12/30/81							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME - FULL DISCLOSURE REQUIRED	202-581	HOLTAN	CHARLOTTE S.	A	08/06/85							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME - TAXPAYER FILED INCOMPLETE RETURNS, CITING "FIFTH AMENDMENT"	201-513	HAWKINS	DELMAR H.	A	08/15/78							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER FILED INCOMPLETE RETURNS CITING "FIFTH AMENDMENT"	201-512	HORNE	ROBERT D.	A	08/15/78							YES
ESTIMATED ASSESSMENT - BURDEN OF PROOF ON TAXPAYER - DEFAULT ASSESSMENT ISSUED AS TAXPAYER FAILED TO FILE COMPLETE AND ACCURATE RETURN	400-617 WTB132-23	KNICKEL	MARK	A	08/01/02							YES
ESTIMATED ASSESSMENT - BURDEN ON TAXPAYER - ESTIMATED ASSESSMENT ISSUED AS TAXPAYER FAILED TO FILE COMPLETE AND ACCURATE RETURN	400-640 WTB128-25 132-22	SIMON	GARY J.	A	10/17/01	A	06/13/02					YES
ESTIMATED ASSESSMENT - BURDEN ON TAXPAYER - ESTIMATED ASSESSMENT ISSUED FOR AS TAXPAYER FAILED TO FILE COMPLETE AND ACCURATE RETURN	400-580 WTB129-20	RELL	MARK JOSEPH AND MARIE ANNE	A	12/11/01							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE - BURDEN OF PROOF UPON PETITIONER TO REBUT DEFAULT ASSESSMENT	400-140	SALSMAN	FRED H.	A	06/28/95							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE - DEFAULT ASSESSMENT	203-363	EKBLAD	PAUL	A	08/28/92							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE - DEFAULT ASSESSMENT	202-453	MILLER	THOMAS W.	A	10/19/84							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE - PETITIONERS, NATURAL PERSONS RESIDING IN WISCONSIN, HAVE NOT MET BURDEN OF PROOF TO DEMONSTRATE THAT ASSESSMENT IS INCORRECT	400-314	HOLMAN	RICHARD A. AND ILA M.	A	09/02/97							YES
ESTIMATED ASSESSMENT - FAILURE TO FILE RETURNS - INCOME FROM TRUCKING SERVICES - FAILED TO SHOW THAT THEY DID NOT HAVE TAXABLE INCOME	400-642	JACOBSON	DENNIS AND PAMELA	A	11/15/02	D	06/04/03	A	03/03/04			YES
ESTIMATED ASSESSMENT - GROSS INCOME - WAGES INCLUDED IN DEFINITION OF GROSS INCOME - MOTION FOR SUMMARY JUDGMENT	WTB132-22	BOON	SUSAN B.	A	06/03/02							NO
ESTIMATED ASSESSMENT - NON-FILER BASED ON CONSTITUTIONAL ARGUMENTS	202-354 202-505 202-797	TRACY	DONALD G. AND SHIRLEY	A	03/26/84	A	11/30/84	A	08/07/86			YES
ESTIMATED ASSESSMENT - TAXPAYER - INCOME - FAILURE TO FILE	202-577	FEHRMAN	LEROY J.	A	07/09/85							YES
ESTIMATED ASSESSMENTS - FAILURE TO FILE - PETITIONERS REFUSED TO FILE RETURNS - SUMMARY JUDGMENT GRANTED	400-258	LICARI	JAMES AND MARY	A	11/13/96							YES
ESTIMATED ASSESSMENTS - TAX RETURN NOT FILED (MOTION FOR SUMMARY JUDGMENT)	WTB125-13 128-27	GUTSCH	JOHN	A	03/23/01	A	09/06/01					YES
ESTIMATED INCOME - BURDEN OF PROOF - TAXPAYER - ESTIMATED ASSESSMENT BASED UPON FORMS W-2 PROPER	WTB114-12	BOON	SUSAN B.	A	03/08/99							NO
ESTIMATED INCOME - IMPROPER RETURNS FILED - UNSIGNED - OBJECT - 5TH AMENDMENT	10WTAC281 201-487	KLABON	THEODORE L.	A	06/30/78							YES
ESTOPPEL	202-346 WTB38-4	BROMLEY	JOSEPH	A	03/12/84							YES
ESTOPPEL	202-057	OLKEN	LEON D.	A	07/30/82							YES
ESTOPPEL - DEPARTMENT MAY ASSESS SEPARATE INCOMES AFTER 71.09(4)(C) DECLARED UNCONSTITUTIONAL	200-048(1ST) 241WIS145	MILLER	CHARLES A.	A		A				A	10/13/42	YES
ESTOPPEL - DOCTRINE OF - DEPARTMENT ESTOPPED FROM SEEKING ASSESSMENTS FOR YEARS SUBSEQUENT TO 1988, TAXPAYER RELIED ON DOR ADVICE	400-456	DAWSON	JAMES L. AND CARROLL			R	12/02/99					NO

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ESTOPPEL - DOCTRINE OF - DEPARTMENT ESTOPPED FROM SEEKING ASSESSMENTS FOR YEARS SUBSEQUENT TO 1988, TAXPAYER RELIED ON DOR ADVICE	400-456	REYNOLDS	LYLE E. AND DARLENE A.			A	12/02/99					YES
ESTOPPEL - DOCTRINE OF EQUITABLE - PETITIONER CAN NOT RELY ON CLAIMED BUT UNSUPPORTED ORAL ADVICE RECEIVED FROM DOR WHEN DIVORCE JUDGE, HER ATTORNEY AND HER TAX PREPARER ALL ADVISED HER THAT INCOME WAS TAXABLE	400-576 WTB129-21	WILLIAMS	RUTH E.	A	11/29/01							YES
ESTOPPEL - RELIANCE ON LETTER RECEIVED FROM DEPARTMENT OF REVENUE	201-908 WTB26-7	HORN	WOLFGANG O.	AP	10/09/81							YES
ESTOPPEL - TAXPAYER WHO HELD HIMSELF OUT AS OWNER OF REAL ESTATE MUST REPORT GAIN	4WBTA16	SUELFLOHN	CLARENCE	A	11/16/48							YES
EXCHANGES - PROPERTY FOR STOCK - EXCHANGE OF PROPERTY FOR STOCK AND NOTE OF NEW CORPORATION NOT TAXABLE SALE, NO PROFIT REALIZED	200-008(1ST) 195WIS219	MILLER	S.			A				R	01/10/28	YES
EXCLUSION FROM GROSS INCOME - COMPENSATION AS OFFICER OF FEDERAL COURT EXEMPT (AMENDED 1939)	1WBTA481	BOESEL	FRANK T.	R	07/23/42							YES
EXCLUSION FROM GROSS INCOME - DEDUCTIONS FOR SOCIAL SECURITY EARNED SUPPLEMENT AND RETIREMENT ALLOWANCE NOT STATUTORY	10WTAC85 201-182	SGRO	JOSEPH	A	11/04/75							YES
EXCLUSION FROM GROSS INCOME - DOES NOT INCLUDE MILITARY RETIREMENT PAY	9WTAC38 200-719	BELL	EARL W.	A	08/11/71							YES
EXCLUSION FROM GROSS INCOME - INCOME FROM FEDERAL GOVERNMENT-FAILURE TO PROVE PORTION OF SALARY PAID THROUGH FEDERAL AGENCIES	1WBTA83	DUNN	JAMES M.	A	02/08/40							YES
EXCLUSION FROM GROSS INCOME - INDIAN TAXATION - CHIPPEWA - NONRESERVATION INDIAN EMPLOYED ON RESERVATION	202-850 203-258 203-345 WTB74-12 80-19 82-17	ANDERSON	JOHN A.	A	03/03/87	A	10/31/90	A	07/02/91	A	06/23/92	YES
EXCLUSION FROM GROSS INCOME - MENOMINEE INDIANS - CLAIM FOR REFUND 1972-1973 - INCOME EARNED DURING PERIOD OF MENOMINEE TERMINATION ACT TAXABLE	201-545	FOWLER	SANFORD	A	02/20/79							YES
EXCLUSION FROM GROSS INCOME - MENOMINEE INDIANS - CLAIMS FOR REFUND 1972-1973	201-548	DODGE	RICHARD R.	A	02/20/79							YES
EXCLUSION FROM GROSS INCOME - MENOMINEE INDIANS - INCOME EARNED DURING MENOMINEE TERMINATION ACT PERIOD TAXABLE	201-547 201-745 201-852 WTB20-7 23-5	WEBSTER, SR.	LOUIS S.	A	02/20/79	A	04/03/80	A	04/07/81			YES
EXCLUSION FROM GROSS INCOME - MENOMINEE INDIANS - INCOME EARNED DURING PERIOD OF MENOMINEE TERMINATION ACT TAXABLE	201-546 201-745 201-852 WTB20-7 23-5	ASKENETTE, SR.	ALEXANDER AND SUE	A	02/20/79	A	04/03/80	A	04/07/81			YES
EXCLUSION FROM GROSS INCOME - MILITARY \$1,000 EXEMPT - EXCLUSION DOES NOT INCLUDE MILITARY RETIREMENT PAY	9WTAC52 200-724	SCHULZ	VERNIE A.	A	08/18/71							YES
EXCLUSION FROM GROSS INCOME - MILITARY COMPENSATION - RETIREMENT PAY RECEIVED BY MEMBER OF RETIRED RESERVES NOT ENTITLED TO \$1,000 EXEMPTION	7WTAC21 200-379	O'BRIEN	LEO P.	A	06/19/67							YES
EXCLUSION FROM GROSS INCOME - ONEIDA TRIBE OF INDIANS - MILITARY SERVICE INCOME EARNED BY RESERVATION INDIAN	202-744 202-846 WTB51-4	TURNER	ANNETTE L.	R	06/19/86	A	01/21/87					YES
EXCLUSION FROM GROSS INCOME - PAYMENTS RECEIVED AS BENEFICIARY FROM LIFE INSURANCE POLICIES NOT TAXABLE, DIVIDENDS ARE	1WBTA28	ALLIS	SARAH E. B.	AP	12/08/39							YES
EXCLUSION FROM GROSS INCOME - PENSIONS - RETIREMENT PAY RECEIVED BY MEMBER OF RETIRED RESERVES NOT EXEMPT AS UNITED STATES PENSION	7WTAC21 200-379	O'BRIEN	LEO P.	A	06/19/67							YES
EXCLUSION FROM GROSS INCOME - RETIREMENT BENEFITS - TAX SHELTERED ANNUITY - STATE TEACHERS RETIREMENT SYSTEM	202-521 202-677 WTB46-6	LEVEQUE	ANDRE	R	03/21/85	R	01/07/86					YES

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EXCLUSION FROM GROSS INCOME - RETIREMENT BENEFITS FROM PRIVATE EMPLOYER NOT SPECIFICALLY EXEMPT	202-775 WTB49-7	WINES	HAROLD G.	A	08/27/86							YES
EXCLUSION FROM GROSS INCOME - RETIREMENT PAY - NAVAL RETIREMENT PAY NOT EXEMPT AS PENSION RECEIVED FROM UNITED STATES	4WBTA229 200-633(1ST) 200-675(1ST)	NUBER	FLOYD J.	A	04/22/54	A	10/17/55					YES
EXCLUSIONS FROM GROSS INCOME - RETIREMENT BENEFITS - PENSION BENEFITS RECEIVED FROM THE MINNESOTA TEACHERS RETIREMENT SYSTEM WHERE MEMBERSHIP BEGAN PRIOR TO 12-31-63	400-493 WTB-122-24	KUSS	PHILLIP A. AND RUTH E.	A	07/26/00							YES
EXEMPT INCOME - COMPENSATION OF FEDERAL EMPLOYEES - ATTORNEY WAS EMPLOYEE OF FEDERAL AGENCY SO COMPENSATION EXEMPT	1WBTA462 200-052(1ST) 242WIS491	RYAN	WILLIAM	A	03/19/42	R				A	03/09/43	YES
EXEMPT INCOME - INCOME RECEIVED ON ACCOUNT OF PERSONAL PHYSICAL INJURIES OR PHYSICAL SICKNESS - PAYMENT RECEIVED ALLOCATED BETWEEN NOT TAXABLE PAYMENT MADE FOR PHYSICAL INJURIES OR PHYSICAL SICKNESS AND COVENANT NOT TO COMPETE	400-530 400-626 WTB125-14 133-36	SCHWARTZ AND NELSON	RANDALL AND GAYLE J.	AP	02/07/01	A	11/08/01	A	09/11/02			YES
EXEMPT INCOME - INSURANCE RENEWAL COMMISSIONS INHERITED	200-007(1ST) 194WIS126	HERZBERG	JOSEPH	A		A				R	07/31/27	YES
EXEMPTIONS FROM INCOME - APPLICATION OF TAX TREATIES	WTB139-13	FAUSTOV*	ALEXEI R.	A	02/25/04							YES
EXPENSE ALLOCATED TO CORRESPONDING INCOME - DISALLOWANCE OF PORTION OF TRUSTEE FEES BASED UPON ALLOCATION TO NONTAXABLE INCOME IMPROPER	1WBTA316	CHESTER	MRS. ALICE M.	R	05/15/41							YES
EXPENSE ALLOCATED TO CORRESPONDING INCOME - DISALLOWANCE OF PORTION OF TRUSTEE FEES BASED UPON ALLOCATION TO NONTAXABLE INCOME IMPROPER	1WBTA321	MILLER	ISABELLE	R	05/15/41							YES
EXPENSE ALLOCATED TO CORRESPONDING INCOME - DISALLOWANCE OF PORTION OF TRUSTEE FEES BASED UPON ALLOCATION TO NONTAXABLE INCOME IMPROPER	1WBTA323	MILLER	MRS. LAURA C.	R	05/15/41							YES
EXPENSE ALLOCATED TO CORRESPONDING INCOME-PROPERTY TAXES DEDUCTIBLE FOR PARKING LOTS	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
EXPENSES FOR PRODUCTION OF INCOME - MORTGAGE INSURANCE, REPLACEMENT RESERVE AND DEFERRED LOAN FEES PAID IN CONNECTION WITH BUSINESS PROPERTY CURRENTLY DEDUCTIBLE	203-084	KRYSHAK	ANTHONY J.	R	08/29/89							YES
EXPERIMENTS, PATENT DEVELOPMENT EXPENSES - EXPENSES INCURRED IN PROJECT OUTSIDE EMPLOYMENT NOT DEDUCTIBLE	6WBTA164 200-317	OLSON	DAVID G.	A	07/25/66							YES
EXTENSIONS - STATUTE OF LIMITATIONS - TAXPAYER CAN VOLUNTARILY EXTEND STATUTORY AUTHORIZATION TO ASSESS BY WRITTEN AGREEMENT	4WBTA43	CHRISTENSEN	LOUIS C.	A	04/22/49	D	09/26/49					YES
FARM EXPENSES - 50% OF DEPRECIATION, INSURANCE AND FARM EXPENSES DISALLOWED FOR PERSONAL USE OF FARM	6WBTA132 200-278	NELSON	EVELYN AND GILMAN	A	02/08/66							YES
FARM EXPENSES - RENT EXPENSE - DEPOSITS IN JOINT BANK ACCOUNT DO NOT CONSTITUTE CONSTRUCTIVE PAYMENT TO WIFE	201-793	KERSTEN	BERNARD L.	A	12/18/80							YES
FARM EXPENSES - SUBSTANTIATION	202-019	DRURY	WAYNE	A	04/23/82							YES
FARM EXPENSES - WAGES PAID TO WIFE	202-337	CULVER	DENNIS	A	03/15/84							YES
FARM LOSS - LIMITATION - 1986 AND THEREAFTER - ATTEMPT TO RECLASSIFY EXPENDITURES AS PRIMARILY FOR RESEARCH ACTIVITIES INSTEAD OF FOR FARMING ACTIVITIES UNSUPPORTED	400-352	STAUFFACHER	DAVID G. AND PATRICIA	A	03/04/98							YES
FARM LOSS - LIMITATION - 1986 AND THEREAFTER - PARTNERSHIP ENGAGED IN GROWING MUSHROOMS WAS CONDUCTING FARMING BUSINESS	400-148 WTB95-23	STAUFFACHER	DAVID G. AND PATRICIA	A	08/31/95							YES

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FARM LOSS - LIMITATION - 1986 AND THEREAFTER - WAGES EARNED AS OWNERS-OPERATORS OF C CORPORATION FARM ARE NOT "NONFARM" INCOME FOR PURPOSES OF FARM LOSS CALCULATION	400-047 WTB88-10	PEDERSEN	STUART C. AND FAYE L.	R	02/23/94							YES
FARM LOSS LIMITATION - NONFARM INCOME DEFINED - WITHDRAWAL FROM 401k PLAN AND INDIVIDUAL RETIREMENT ACCOUNT FUNDED BY NONFARM EMPLOYMENT CONSIDERED NONFARM INCOME	400-434 WTB115-21	MACIEJCZAK	THOMAS W. AND MARILYNNE A.	A	07/19/99							YES
FARM LOSSES - ACTIVITY ENGAGED IN FOR PROFIT	202-315	JANZ	CARROLL AND ELEANORA	R	01/27/84							YES
FARM LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - GAME FARM	201-921	HETZEL	JOHN J.	R	11/19/81							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT	202-178 WTB34-5	GAMERDINGER	JOHN	A	06/10/83							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - NO REASONABLE EXPECTATION OF PROFIT SHOWN	10WTAC237 201-450	DZIAN	ANTHONY AND LORRAINE	A	11/22/77							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - OPERATION CONDUCTED ONLY DURING VACATIONS AND WEEKENDS	9WTAC87 200-751	BRUEGGEN	LU VERNE L.	A	12/28/71							YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - WOODLAND	202-028 202-170 WTB30-6	HAUSMANN	PAUL F.	A	06/10/82	R	04/07/83	D	01/30/84			YES
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - WOODLAND - TREE FARM	202-713 202-893 203-016	HAUSMANN	PAUL F.	R	03/14/86	A	08/25/87	A	12/21/88			YES
FARM LOSSES - LIMITATION - 1986 AND THEREAFTER - LIMITATION ON DEDUCTIBILITY OF FARM LOSSES APPLIED BOTH TO ACTIVE AND INACTIVE OPERATORS OF FARM BUSINESS	203-077 WTB65-12	KALISH	STEPHEN	A	07/27/89							YES
FARM LOSSES - LIMITATION - 1986 AND THEREAFTER - LIMITATION ON DEDUCTIBILITY OF FARM LOSSES APPLIES TO INVESTOR IN LIMITED PARTNERSHIP	203-077 WTB65-12	KALISH	STEPHEN	A	07/27/89							YES
FARM LOSSES - LIMITATION - 1986 AND THEREAFTER - NET FARM GAINS AND NET FARM PROFITS ARE NOT ALLOWED AS OFFSET AGAINST FARM LOSSES	WTB80-18	OLIVER	DENNIS L. AND JANET	A	06/29/92							YES
FARM LOSSES - LOSSES WHICH WIPED OUT SUBSTANTIAL AMOUNTS OF SALARY DISALLOWED WHERE TAXPAYER FAILED TO SUBSTANTIATE EXPENSES	6WBTA166 200-320	WOLFE	EDWARD	A	07/25/66							YES
FARM LOSSES, LIMITATION - 1986 AND THEREAFTER - FARM LOSSES LIMITED	400-673 WTB135-16	STACE	JAMES F.	A	02/28/03							YES
FARMLAND TAX CREDIT - BURDEN OF PROOF - TAXPAYER INELIGIBLE TO CLAIM CREDIT AS 1989 RETURN WAS NOT FILED BY DECEMBER 31, 1990	WTB103-14	HOFFMANN*	GORDON AND LYNDA	A	05/07/97							YES
FARMLAND TAX CREDIT - FARMLAND PRESERVATION CREDITS AND FARMLAND TAX RELIEF CREDITS RECEIVED NOT INCLUDED IN CALCULATING \$6,000 OR \$18,000 OF GROSS FARM PROFITS	WTB103-17	CLOW*	WARREN AND PATRICIA	A	05/20/97							YES
FARMLAND TAX CREDIT - PROCEEDS FROM SALE OF BULK MILK TANK INCLUDABLE IN CALCULATING GROSS FARM PROFITS WHERE TAXPAYER ATTEMPTED TO CONTINUE FARMING DESPITE ACTS OF GOD	WTB103-17	CLOW*	WARREN AND PATRICIA	R	05/20/97							YES
FEDERAL ABSTRACT MODIFIED - BURDEN OF PROOF - TAXPAYER FAILED TO ESTABLISH ABSTRACT MODIFIED	201-719	HEMMETER	MILTON	A	06/30/80							YES
FEDERAL ADJUSTED GROSS INCOME - MAY BE DETERMINED BY THE DEPARTMENT OF REVENUE WITHOUT REGARD TO A DETERMINATION MADE BY THE INTERNAL REVENUE SERVICE	WTB138-19	IVERSON	LAVERNE I.	A	11/12/03							YES
FEDERAL INCOME TAX REFUND IS NOT A SUBTRACTION FROM FEDERAL INCOME TO ARRIVE AT WISCONSIN INCOME	203-021	CLIFFORD	JOHN P.	A	04/07/87	A	06/14/88					YES

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FEDERAL INCOME TAXES - DEDUCTION FROM GROSS INCOME ALLOWED FOR FEDERAL TAX PAID ON SALE OF STOCK	1WBTA502	THOMAS	JOHN M.	R	08/28/42							YES
FEDERAL INCOME TAXES - NOT DEDUCTIBLE IN COMPUTING WISCONSIN TAXABLE INCOME	202-307 202-540 202-644 WTB46-5	CLIFFORD	JOHN P.	A	01/20/84	A	03/12/85		10/22/85			YES
FEDERAL INCOME TAXES - NOT DEDUCTIBLE IN COMPUTING WISCONSIN TAXABLE INCOME - ITEMIZED DEDUCTION	201-728	CLIFFORD	JOHN P.	A	09/11/80							YES
FEDERAL INCOME TAXES - REFUND - NOT EXEMPT FROM WISCONSIN TAXATION AS INCOME RECEIVED BY THE UNITED STATES	203-021	CLIFFORD	JOHN P.	A	04/07/87	A	06/14/88					YES
FEDERAL INCOME TAXES PAID ARE NOT A SUBTRACTION FROM FEDERAL INCOME TO ARRIVE AT WISCONSIN INCOME	203-021	CLIFFORD	JOHN P.	A	04/07/87	A	06/14/88					YES
FEE PAID TO PLANNER NONDEDUCTIBLE	201-886	UBINGER	JERE A.	A	08/31/81							YES
FEES - LATE FILING FEE	202-571	WORLEY	JOHN AND MARY	A	06/28/85							YES
FELLOWSHIP GRANTS - FELLOWSHIP WAS A DISINTERESTED, NO-STRINGS ATTACHED EDUCATIONAL GRANT AND NOT TAXABLE	10WTAC56 201-144	SALOMON	ROBERT G.	R	04/29/75							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR	201-691	ANDERSON	CHARLES JOE	A	04/03/80							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR	201-659 WTB19-7	BANDOW	PAUL WILLIAM	A	01/25/80							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR	201-848	FREITAG	RICK D.	A	05/18/81							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR - COMPENSATION PAID WAS FOR SERVICES RENDERED	10WTAC238 201-438	HOGARTY	THOMAS J.	A	11/22/77							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR - COMPENSATION PAID WAS FOR SERVICES RENDERED	10WTAC139 201-337	JEFFERSON	JAMES W.	A	08/18/76							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR - COMPENSATION PAID WAS FOR SERVICES RENDERED - RESIDENCY IN OBSTETRICS	10WTAC158 201-355	HORKHEIMER	RONALD W.	A	12/23/76							YES
FELLOWSHIP GRANTS - MEDICAL DOCTOR - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED	10WTAC147 201-339	SHAY	GERALD W.	A	08/20/76							YES
FELLOWSHIP GRANTS - RESEARCH PROJECT ASSISTANT'S INCOME IS NOT GRANT, GIFT, GRATUITY, SCHOLARSHIP OR FELLOWSHIP	6WBTA84 200-233	SEEHAFER	MARLYN E.	A	07/13/65							YES
FELLOWSHIP GRANTS - RESEARCHERS - NATIONAL RESEARCH SERVICE AWARD	201-739 WTB21-5	DANIELS	DONNA L.	A	10/21/80							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - CLINICAL INTERN - PSYCHOLOGY	10WTAC64 201-162	FIELD	GARY D.	A	06/17/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - MEDICAL INTERN IN PATHOLOGY	10WTAC53 201-143	GIULIANI	ANDREW M.	A	04/29/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - NEUROSURGICAL RESIDENT	10WTAC39 201-138	LEVIN	ALLAN B.	A	04/03/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - RESIDENT IN NEUROSURGERY	10WTAC51 201-145	CANLAS	MARIO P.	A	04/29/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - SENIOR RESIDENT IN INTERNAL MEDICINE	10WTAC74 201-167	SELZER	AMOS	A	07/30/75							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DENIED - COMPENSATION PAID WAS FOR SERVICES RENDERED - SENIOR RESIDENT IN INTERNAL MEDICINE	10WTAC74 201-167	SELZER	ANN R.	A	07/30/75							YES

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FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DOES NOT APPLY TO COMPENSATION PAID FOR SERVICES PERFORMED - INTERN IN URBAN PLANNING	9WTAC338 200-898	TORTI	T. UFERE	A	02/13/73							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION DOES NOT INCLUDE COMPENSATION PAID FOR SERVICES RENDERED - TEACHING ASSISTANT	9WTAC415 200-940	OVERSTREET	DAVID F.	A	08/30/73							YES
FELLOWSHIP OR SCHOLARSHIP - EXCLUSION NOT ALLOWED - TEACHING ASSISTANT	8WTAC75 200-557	MCCOWN	BRENT H.	A	10/09/69							YES
FELLOWSHIP OR SCHOLARSHIP - INTERNSHIP - GUIDANCE COUNSELOR	201-690	VOSS	AUDREY A.	A	04/03/80							YES
FELLOWSHIP OR SCHOLARSHIP - MEDICAL DOCTOR - RESIDENT TRAINEE IN RADIOLOGY AT UNIVERSITY OF WISCONSIN MEDICAL SCHOOL	10WTAC141 201-335	JOHNSON	THOMAS E.	A	08/18/76							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT	202-532	NEWCOMB	TIMOTHY P.	A	05/08/85							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT	201-692	RIGGS	CHARLES J.	A	04/03/80							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT - COMPENSATION PAID WAS FOR SERVICES RENDERED	201-154	ARTIS	WILLIAM M.	A	05/12/75							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT - COMPENSATION PAID WAS FOR SERVICES RENDERED	10WTAC255 201-479	ATWOOD	K. EDWARD	A	04/20/78							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT - EXCLUSION DOES NOT INCLUDE COMPENSATION PAID FOR SERVICES RENDERED	9WTAC 372 200-912	ANGELO	NICHOLAS J.	A	03/27/73							YES
FELLOWSHIP OR SCHOLARSHIP - TEACHING ASSISTANT WAGES	202-493	SCHRIMPF	BARBARA M.	A	12/11/84							YES
FIDUCIARIES - AMOUNT PAID TO BENEFICIARY OF TESTAMENTARY TRUST ESTATE NOT DEDUCTIBLE IN DETERMINING TAXABLE INCOME OF TRUST	1WBTA349	TRUESDELL TRUST, FIRST NATIONAL BANK OF BERLIN (THE), TRUSTEE	HARRY CLAY	A	08/07/41							YES
FIDUCIARIES - CAPITAL GAIN FROM SALE OF SECURITIES BY AN ESTATE IS NOT DISTRIBUTABLE NET INCOME	9WTAC71 200-740	RHODA	ESTATE OF MAE A.	A	09/28/71							YES
FIDUCIARIES - CHARITABLE TRUST - CAPITAL GAINS OF TRUST SUBJECT TO INCOME TAX - NOT PERMANENTLY SET ASIDE - 1ST CHURCH OF CHRIST SCIENTIST - BOSTON - NOT OPERATING WITHIN STATE	6WBTA213 200-353	SPOO TRUST, FIRST NATIONAL BANK IN OSHKOSH, TRUSTEE	B. MEAD	A	02/08/67							YES
FIDUCIARIES - CHARITABLE TRUST - GAINS AND LOSSES - UNDISTRIBUTED GAIN TAXABLE TO TRUSTEE ALTHOUGH DESTINED FOR EXEMPT BENEFICIARY	3WBTA315	CHAPIN FOUNDATION OF WISCONSIN, MARSHALL & ILSLEY BANK, TRUSTEES		A	12/16/47							YES
FIDUCIARIES - CHARITABLE TRUST - INCOME WITHHELD FOR ULTIMATE DISTRIBUTION TO EXEMPT MUNICIPALITY IS TAXABLE TO TRUSTEE	2WBTA328 200-068(1ST) 248WIS21	SAWYER, FIRST WISCONSIN TRUST CO., TRUSTEE	WILL OF MARY	A	02/07/45	R				R	11/20/45	YES
FIDUCIARIES - CHARITABLE TRUST - UNDISTRIBUTED GAIN TAXABLE TO TRUSTEE ALTHOUGH DESTINED FOR EXEMPT BENEFICIARY	3WBTA226	CLARK, TRUST, FIRST WISCONSIN TRUST COMPANY, TRUSTEE	CHARLES P.	A	07/23/47							YES
FIDUCIARIES - CLOSING CERTIFICATE CONSTITUTES WAIVER OF TAX LIEN UPON ESTATE AND RELIEVES EXECUTOR FROM LIABILITY	6WBTA63 200-218	O'CONNELL	ESTATE OF LAURA H.	R	05/19/65							YES
FIDUCIARIES - DEDUCTION OF TAXES FROM ESTATE	1WBTA146	REYNOLDS TRUST, FIRST WISCONSIN TRUST COMPANY, TRUSTEE	J. C.	AP	06/28/40							YES

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FIDUCIARIES - DISTRIBUTION FROM TRUST FUNDS CONSTITUTED PAYMENT OF CAPITAL AND NOT OF INCOME	1WBTA177	THORNTON	FRANCES M.	R	06/29/40							YES
FIDUCIARIES - DISTRIBUTION PAYMENTS TO BENEFICIARY NOT ANNUITY PAYMENTS - DEDUCT FROM TRUST INCOME AND TAX TO BENEFICIARY	7WTAC65	NASH WHITE TRUST	ALICE	R	12/21/67							YES
FIDUCIARIES - ESTATE - CAPITAL GAIN - INCOME NOT PERMANENTLY SET ASIDE FOR CHARITABLE ORGANIZATION IS TAXABLE TO ESTATE	4WBTA491 200-801(1ST) 200-083 17WIS(2d)533	GREENWALD	ESTATE OF EDITH C.	A	09/02/59	A	01/31/62			A	10/30/62	YES
FIDUCIARIES - ESTATE - ORDINARY INCOME - INCOME NOT PERMANENTLY SET ASIDE FOR CHARITABLE ORGANIZATION IS TAXABLE TO ESTATE	4WBTA491 200-801(1ST) 200-083 17WIS(2d)533	GREENWALD	ESTATE OF EDITH C.	A	09/02/59	R	01/31/62			R	10/30/62	YES
FIDUCIARIES - ESTATE INCOME TAXED TO EXECUTOR WHERE NOT PERMANENTLY SET ASIDE FOR EXEMPT ORGANIZATION NOR DISTRIBUTED UNDER TERMS OF WILL	5WBTA89 200-890	SEHER EXECUTOR	WALTER G.	A	12/07/62							YES
FIDUCIARIES - ESTATES AND TRUSTS - CAPITAL GAINS NOT DEDUCTIBLE AS DISTRIBUTABLE INCOME WHEN TRUSTEE CAN ALLOCATE CAPITAL GAIN BETWEEN INCOME AND PRINCIPLE	9WTAC470 200-992	KAGEN FAMILY TRUST	SAMUEL	A	02/15/74							YES
FIDUCIARIES - EXPENSES NOT DEDUCTIBLE FROM INCOME OF TRUST WHEN THEY'RE CONSIDERED PART OF A LEGACY	4WBTA550	BOYLE TRUST	JULIA G.	A	07/17/61							YES
FIDUCIARIES - INCOME RECEIVED FROM DECEDENT'S ASSETS DURING PROBATE CONSIDERED TAXABLE INCOME OF DECEDENT EVEN THOUGH RESIDUAL WILLED TO CHARITY	4WBTA397 200-736(1ST)	HOLST	ESTATE OF P. C.	A	11/26/57							YES
FIDUCIARIES - INTER VIVOS TRUST ADMINISTERED IN WISCONSIN BY RESIDENT AGENT FOR NONRESIDENT TRUSTEES IS SUBJECT TO TAX - SITUS	4WBTA458 200-786(1ST) 200-070 200-101 19WIS(2d)313	PABST TRUST, SALLY L. AND PATRICIA J. PABST, TRUSTEES	IDA C.	D	03/19/59	A	08/13/62			A	03/05/63	YES
FIDUCIARIES - INTER VIVOS TRUST NOT ADMINISTERED IN WISCONSIN AND ASSETS OUTSIDE WISCONSIN NOT SUBJECT TO TAX	4WBTA456 200-007 200-041 15WIS(2d)195	PABST TRUST NO. 1, FRED PABST, JR. TRUSTEE		R	03/13/59	A	09/14/60			A	12/01/61	YES
FIDUCIARIES - INTER VIVOS TRUST NOT ADMINISTERED IN WISCONSIN AND ASSETS OUTSIDE WISCONSIN NOT SUBJECT TO TAX	4WBTA451 200-007 200-041 15WIS(2d)195	PABST TRUST NO. 5, FRED PABST, JR. TRUSTEE		R	03/13/59	A	09/14/60			A	12/01/61	YES
FIDUCIARIES - NONDISTRIBUTABLE AMOUNT ULTIMATELY PAYABLE TO CHARITABLE ORGANIZATION TAXED TO TRUSTEE	2WBTA317 2WBTA327	CRAMER TRUST, ROBERT P. SCHWALBACH, TRUSTEE	S. S.	A	02/07/45							YES
FIDUCIARIES - NONDISTRIBUTABLE INCOME - PROFIT FROM SALE OF SECURITIES WAS TAXABLE TO TRUSTEE OF REVOCABLE TRUSTEE	200-035(1ST) 237WIS135	BATES TRUST, FIRST WISCONSIN TRUST CO., TRUSTEE	CLARA H.	A		A				A	11/04/40	YES
FIDUCIARIES - NONTAXABLE DISTRIBUTION TO NONSTOCK NONPROFIT BENEVOLENT INSTITUTION	1WBTA420	BUEHLER, LOUIS E. AMBERG AND GRACE H. BEST, TRUSTEES	ESTATE OF PHOEBE B.	R	01/16/42							YES
FIDUCIARIES - OPTIONAL STANDARD DEDUCTION NOT ALLOWED FOR GUARDIAN	4WBTA218 200-627(1ST)	RAETHER, R. W. LOPPNOW, GUARDIAN	ARTHUR	A	02/23/54							YES

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FIDUCIARIES - PARTNERSHIP INCOME PROPERLY INCLUDABLE IN FIDUCIARY RETURN ALTHOUGH ALSO SUBJECT INHERITANCE TAX	3WBTA80	MABIE	ESTATE OF HARRY W.	A	09/05/46							YES
FIDUCIARIES - PAYMENT OF STOCK SUBSCRIPTION BY ESTATE NOT DEDUCTIBLE AS LOSS - LOSS NOT ESTABLISHED IN TAX YEAR	4WBTA479 200-794(1ST)	KAYSER	ESTATE OF PAUL A.	A	05/29/59							YES
FIDUCIARIES - TAX PAYABLE BY FIDUCIARY	10WTAC206 201-421 201-496 WTB11-2	SOLLIDAY, TRUSTEE	ALBERT L.	A	08/23/77	R	05/11/78					YES
FIDUCIARIES - TAXES PAID - STATE AND FEDERAL TAXES PAID BY EXECUTORS ON DECEDENT'S INCOME FROM PREVIOUS YEAR IS DEDUCTIBLE	2WBTA281 200-063(1ST)	PEREGOY	ESTATE OF LAMAR S.	R	01/05/45							YES
FIDUCIARIES - TRUST AGREEMENT CREATED SINGLE TRUST, NOT TWO	2WBTA120	GOLD AND MC CANN	WALTER L. AND RAY T.	A	04/21/44							YES
FIDUCIARIES - TRUST INCOME TAXABLE TO TRUST WHERE NOT PERMANENTLY SET ASIDE FOR CHARITABLE ORGANIZATIONS	4WBTA91 200-518(1ST) 259WIS115	PEABODY	ESTATE OF GEORGE F.	A	03/16/50	R	09/01/50			R	04/03/51	YES
FIDUCIARIES - TRUSTEES ENTITLED TO TAKE CREDIT FOR DISTRIBUTIONS TO BENEFICIARIES	1WBTA3	KLINE	WILL OF JOHN K.	R	11/15/39							YES
FIELD AUDIT - ASSESSMENT - APPLICATION OF RECEIPTS AND DISBURSEMENT METHOD	202-519	SCHOEBEL	KENNETH AND LAVERNE	A	03/21/85	A	06/11/86					YES
FILING REQUIREMENTS - FORMS 9b OTHER INCOME - FAILURE TO FILE NOT ABSOLUTE BAR TO CLAIM EXPENSES - REVIEWABLE	203-276	LANGILL	ROSS M.	R	10/23/91							YES
FILING REQUIREMENTS - WHO MUST FILE - 1987 AND THEREAFTER - GROSS INCOME INCLUDES WAGES, COMPENSATION FOR SERVICES	400-611 WTB132-24	STEWART*	BRIAN K.	A	07/10/02							YES
FILING REQUIREMENTS - WHO MUST FILE - 1987 AND THEREAFTER - WISCONSIN RESIDENT IS REQUIRED TO FILE RETURNS	400-506 WTB124-17	BOSETTI	BRENDA	A	10/16/00							YES
FILING REQUIREMENTS - WHO MUST FILE - 1987 AND THEREAFTER - WISCONSIN RESIDENT IS REQUIRED TO FILE RETURNS	400-506 WTB124-17	BOSETTI	ROSS	A	10/16/00							YES
FILING REQUIREMENTS - WHO MUST FILE - DEPARTMENT MAY REQUIRE ANY PERSON TO FILE RETURN WHEN IN THEIR JUDGMENT ONE MUST BE FILED	203-022 WTB61-5	KOCH	KENNETH WILLIAM	D	12/15/87	A	01/17/89					YES
FILING STATUS - HEAD OF HOUSEHOLD - BURDEN OF PROOF - PETITIONER DID NOT ESTABLISH THAT SHE PAID MORE THAN ONE-HALF COST OF MAINTAINING HOUSEHOLD	WTB115-20	EDWARDS	SHEILA	A	07/01/99							YES
FINES - PENALTIES - PERSONS OTHER THAN CORPORATIONS-FINE PAYMENT FROM CONVICTION OF CRIMINAL EXPENSE	4WBTA357 200-730(1ST)	ADERMAN	LOUIS B.	A	03/01/57	A	09/05/57					YES
FOREIGN EARNED INCOME EXCLUSION	202-772	CURRIER	RICHARD G.	A	08/27/86							YES
FOREIGN INCOME TAXES PAID	202-631 202-916 WTB58-9	TAYLOR	ALLEN M.	A	11/21/85	A	11/11/87	A	05/18/88			YES
FORM 1040 REQUIRED WITH WISCONSIN RETURN	8WTAC15 200-504	FRAWLEY	DANIEL D.	A	05/14/69							YES
FRIVOLOUS AND GROUNDLESS CLAIM - DAMAGES ASSESSED	400-424 WTB115-17	NORSKOG	DERICK J.	A	05/17/99							YES
FRIVOLOUS OR GROUNDLESS SUIT - DAMAGES ASSESSED	400-314	HOLMAN	RICHARD A. AND ILA M.	A	09/02/97							YES
GAIN ON SALE OF PRINCIPAL RESIDENCE - OWNERSHIP REQUIREMENTS UNDER SECTION 121 INTERNAL REVENUE CODE SATISFIED	202-808	COMSTOCK	REGINALD	R	12/19/86							YES
GAIN OR LOSS - AGENT, ACTED AS - GAIN COMPUTED IN TRANSFER OF ONE-HALF INTEREST IN PROPERTY - DIDN'T PURCHASE AS AGENT	202-852 203-005 WTB60-6	PECK	HARRY F.	A	03/03/87	A	09/23/87	A	09/14/88			YES

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GAIN OR LOSS - APPORTIONMENT OF GAIN - PERSONAL RESIDENCE, SALE OF - GAIN ON RENTAL PORTION IS TAXABLE	8WTAC42 200-537	AAGAARD	ROBERT W.	A	07/22/69							YES
GAIN OR LOSS - APPORTIONMENT OF GAIN - SALE OF FARM PARTIALLY USED AS PRINCIPAL RESIDENCE	202-598	NIEBLER	CHESTER J. AND LORRAINE M.	A	08/06/85							YES
GAIN OR LOSS - BASIS OF ASSETS - ACQUIRED BY INHERITANCE - APPRAISED VALUE OF STOCK AT DATE OF DEATH	5WBTA60 200-071	CHRISTENSEN	SYLVIA G.	A	08/29/62							YES
GAIN OR LOSS - BASIS OF ASSETS - DEPRECIATION CLAIMED - CAN'T DECREASE COST BY LESS DEPRECIATION THAN PREVIOUSLY CLAIMED	4WBTA543 200-009	STANISZEWSKI	MARTIN AND LEONA	A	01/25/61							YES
GAIN OR LOSS - BASIS OF ASSETS - FEDERAL BASIS DIFFERS FROM WISCONSIN - WISCONSIN BASIS FOR GAIN OR LOSS IS COST PLUS IMPROVEMENTS LESS DEPRECIATION ACTUALLY ALLOWED FROM 1975-79	203-057	MEINERZ	ARCHIE	R	04/25/89							NNA
GAIN OR LOSS - BASIS OF ASSETS - TAXPAYER MAY ESTABLISH TRUE BASIS ON PROPERTY OMITTED FROM PRIOR NET WORTH ASSESSMENT	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
GAIN OR LOSS - BASIS OF ASSETS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS - MOVING TO WISCONSIN - STOCK	10WTAC177 201-377 201-532 201-638 201-816 WTB4-2 13-3 18-4 23-2	HOWICK	ROMAIN A.	R	03/14/77	A	11/06/78	A	01/10/80	A	02/02/81	YES
GAIN OR LOSS - BASIS OF STOCK IN LIQUIDATED CORPORATION	10WTAC251 201-470	NELL	EARL O.	A	03/02/78							YES
GAIN OR LOSS - BASIS OF STOCK SOLD BY A TRUST IS DONOR'S BASIS	9WTAC67 200-739	PETERSON TRUST, U/A CITIZENS BANK OF SHEBOYGAN	EMORY J.	A	09/28/71							YES
GAIN OR LOSS - DETERMINATION OF SALES PRICE - NO PROOF THAT PART OF COMPENSATION RECEIVED WAS WORTHLESS	8WTAC226 200-655	ZERWICK	KENNETH S.	A	12/17/70							YES
GAIN OR LOSS - EARNED MONEY CONTRACT - SALE TAXED IN YEAR TITLE PASSED AND FULL PURCHASE PRICE RECEIVED	9WTAC48 200-722	WOODRUFF	WILLIAM AND CATHERINE	A	08/11/71							YES
GAIN OR LOSS - EXCHANGES - STOCK DISTRIBUTION AND EXCHANGE WAS NOT TAX FREE - 5 YEAR REQUIREMENT NOT MET	8WTAC149 200-603 200-714	FURMAN	EDWARD M.	A	05/26/70	A	08/18/71					YES
GAIN OR LOSS - EXCHANGES - STOCK DISTRIBUTION AND EXCHANGE WAS NOT TAX FREE - 5 YEAR REQUIREMENT NOT MET	8WTAC149 200-603 200-714	HOFFMAN	ESTATE OF ROY A.	A	05/26/70	A	08/18/71					YES
GAIN OR LOSS - EXCHANGES - STOCK DISTRIBUTION AND EXCHANGE WAS NOT TAX FREE-5 YEAR REQUIREMENT NOT MET	8WTAC149 200-603 200-714	SPITZER	ROBERT R.	A	05/26/70	A	08/18/71					YES
GAIN OR LOSS - EXCHANGES - STOCK EXCHANGED FOR VALUE GREATER THAN COST PRODUCES TAXABLE INCOME	200-034(1ST) 234WIS574	SCHUETTE	LOUIS	A						A	05/07/40	YES
GAIN OR LOSS - GAIN FROM INVOLUNTARY CONVERSION BY CONDEMNATION OF BUSINESS PROPERTY WHERE REPLACEMENT NOT SIMILAR	6WBTA108 200-258	BLANEY	BURDETTE AND ELIZABETH	A	10/18/65							YES
GAIN OR LOSS - GAIN ON FORECLOSURE - REAL ESTATE - PROPERTY TRANSFERRED TO PERSON WHO ASSUMED MORTGAGE	9WTAC85 200-748	WOJCIECHOWSKI	MATTHEW J.	A	12/27/71							YES
GAIN OR LOSS - GAIN ON LIQUIDATION - COST BASIS OF PROPERTY TRANSFERRED TO CORPORATION DETERMINABLE - GAIN TAXABLE	9WTAC92 200-750	LOTSPEICH	CHRIST AND ANNA	A	12/28/71							YES
GAIN OR LOSS - GAIN ON SALE OF PERSONAL RESIDENCE - SALE PROCEEDS APPLIED TO OUTSTANDING MORTGAGES	202-196	FISCHER	KARLA M.	A	07/25/83							YES
GAIN OR LOSS - GAIN ON SALE OF PERSONAL RESIDENCE - SPLITTING INCOME - TAXABLE BASED ON OWNERSHIP - NOT BASED ON PROCEEDS SPLIT PER DIVORCE	202-184	HACKBARTH	RALPH	A	06/10/83							YES

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GAIN OR LOSS - GAIN ON SALE OF PERSONAL RESIDENCE - SPLITTING INCOME - TAXABLE BASED ON OWNERSHIP NOT BASED ON PROCEEDS SPLIT PER DIVORCE	202-828 WTB51-3	RUSSELL	ERWIN D.	A	01/30/87							YES
GAIN OR LOSS - GAIN REALIZED ON CONVEYANCE OF PROPERTY IN SATISFACTION OF MORTGAGE NOTE TO EXTENT FMV OF PROPERTY EXCEEDED NOTE BASIS AND INTEREST/PENALTIES DUE	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
GAIN OR LOSS - INSTALLMENT SALE NOT ALLOWED - ENTIRE SUM PAID TO SELLER'S AGENT AT CLOSING	9WTAC120 200-768	KNUDSON	A. ELAINE	A	01/31/72							YES
GAIN OR LOSS - INVOLUNTARY CONVERSION - GAIN TAXABLE IF REINVESTMENT NOT FOR SIMILAR PROPERTY - FILLING STATION FOR RENTAL PROPERTY	4WBTA592 200-037	GILBERTSON	LEONARD	A	11/24/61							YES
GAIN OR LOSS - INVOLUNTARY CONVERSION - REPLACEMENT PROPERTY NOT ACQUIRED WITHIN 1 YEAR	9WTAC9 200-703 200-911	KAUN	ERVIN	A	06/07/71	A	02/12/73					YES
GAIN OR LOSS - INVOLUNTARY CONVERSION - SALE OF PERSONAL RESIDENCE - GAIN NOT DEFERRED WHERE OLD RESIDENCE WAS NOT SOLD BUT DEMOLISHED	7WTAC208 200-492	POKORNY	GEORGE AND IDA	A	03/31/69							YES
GAIN OR LOSS - INVOLUNTARY CONVERSION - VOLUNTARILY NEGOTIATED SALE TO MUNICIPALITY WAS NOT INVOLUNTARY CONVERSION - GAIN TAXABLE	9WTAC156 200-794	RYAN	PETER D.	A	03/14/72							YES
GAIN OR LOSS - LAND CONTRACT RESULTED IN A VALID SALE OF LAND AND TAXABLE GAIN - PAYMENTS FORGIVEN AND GIFT TAX RETURNS FILED	8WTAC118 200-584	PHILUMALEE	J. J.	A	02/24/70							YES
GAIN OR LOSS - LAND CONTRACT SALE - RATABLE APPLICATION OF PAYMENTS RECEIVED ON LAND CONTRACT SALE OF FARM REAL ESTATE, PERSONAL PROPERTY AND PERSONAL RESIDENCE	202-655	PALMERTON	DALE AND MARIAN	A	06/19/85							YES
GAIN OR LOSS - LIQUIDATING DISTRIBUTION - VALUATION - TAXPAYER FAILED TO PROVE DEPARTMENT'S ERROR IN DETERMINING VALUE OF REAL ESTATE RECEIVED IN LIQUIDATION OF OWN COMPANY	5WBTA148 200-135	BOERKE	EDISON M.	A	01/22/64							YES
GAIN OR LOSS - LOSS ON SALE CANNOT BE CHANGED TO AN ARTIFICIAL GAIN BY USING MARKET VALUE ON DATE ENTERED WISCONSIN AS BASIS OF ASSETS	10WTAC177 201-377 201-638 201-532 201-816 100WIS(2d)274 WTB4-2 13-3 18-4 23-2	HOWICK	ROMAIN A.	R	03/14/77	A	11/06/78	A	01/10/80	A	02/02/81	YES
GAIN OR LOSS - LOSS ON STOCK WAS NOT ESTABLISHED - TRANSITIONAL ADJUSTMENT (PRE-HOWICK DECISION)	8WTAC220 200-654	BROOKS	CLIFFORD A.	A	12/17/70							YES
GAIN OR LOSS - NO INCOME UNLESS SOLD FOR MORE THAN COST DESPITE 1/1/11 VALUATION	200-010(1ST) 201WIS292	PFISTER, FALK, ET AL., EXECUTORS	ESTATE OF CHARLES F.	A		A				R	04/01/30	YES
GAIN OR LOSS - NO LOSS ON TRANSFER WHEN ZERO BASIS - STOCK ACQUIRED BY GIFT - CLEAR MARKET VALUE	3WBTA159 200-096(1ST) 254WIS220	HARVEY, JR.	ALBERT J.	A	03/28/47	A	05/20/48			A	02/15/49	YES
GAIN OR LOSS - PARTNERSHIP INTEREST PAYMENTS RECEIVED ON WITHDRAWAL FROM PARTNERSHIP IN EXCESS OF COST BASIS TAXED AS ORDINARY INCOME	8WTAC262 200-677 200-893 57WIS(2d)752	WICKHAM	ARTHUR	A	03/08/71	A				A	01/30/73	YES
GAIN OR LOSS - PAYMENT IN SATISFACTION OF LIEN IMPOSED BY DIVORCE DECREE CANNOT BE INCLUDED IN COST OF REAL ESTATE	6WBTA101 200-242	WELLNITZ	EUGENE J.	A	09/10/65							YES
GAIN OR LOSS - PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN - MODIFICATION - 1981 AND PRIOR	202-437	BERNHARD	ROB	A	08/21/84							YES

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GAIN OR LOSS - PERSONAL RESIDENCE - SHARE OF LOSS FROM SALE OF HOME OWNED IN JOINT TENANCY DEDUCTIBLE BY TAXPAYER	5WBTA109 200-103	BLOCK, JR.	WALTER W.	R	03/19/63							YES
GAIN OR LOSS - PERSONAL RESIDENCE, SALE OF - ONLY ONE-HALF GAIN REALIZED QUALIFIES AS NONRECOGNIZABLE WHERE ONE-HALF RESIDENCE RENTED	7WTAC100 200-424	MOORE	BERT C.	A	05/15/68							YES
GAIN OR LOSS - PROPERTY ACQUIRED BEFORE BECOMING RESIDENT - LOSS NOT ALLOWED WHERE SELLING PRICE MORE THAN ORIGINAL COST BUT LESS THAN FAIR MARKET VALUE AT DATE OF WISCONSIN DOMICILE	9WTAC53 200-725	WALLACE	EVERETT H. AND CHARLOTTE R.	A	08/20/71							YES
GAIN OR LOSS - PROPERTY NO LONGER PRINCIPAL RESIDENCE - TAXPAYER AND WIFE LIVED IN APARTMENT EVEN THOUGH SOME PERSONAL PROPERTY REMAINED IN FAMILY HOME	9WTAC104 200-765	BALDUS	NORBERT C.	A	01/25/72							YES
GAIN OR LOSS - PROPERTY TRANSFERRED BY GIFT - BASIS OF STOCK IS PRECEDING OWNER'S COST	1WBTA23	STRATTON TRUST, OLWELL, TRUSTEE	H. M.	A	11/28/39							YES
GAIN OR LOSS - PROPERTY TRANSFERRED BY GIFT - BASIS OF STOCK IS PRECEDING OWNER'S COST	1WBTA22	STRATTON TRUST, OLWELL, TRUSTEE	H. M.	A	11/28/39							YES
GAIN OR LOSS - PROPERTY TRANSFERRED BY GIFT - BASIS OF STOCK IS PRECEDING OWNER'S COST	1WBTA20	STRATTON TRUST, OLWELL, TRUSTEE	H. M.	A	11/28/39							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE	201-989 WTB29-6	CANDEE	CAROL	A	03/10/82							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE	201-983 WTB29-9	HILDEBRANDT	THOMAS E.	A	02/26/82							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE	202-373 202-485 202-569 124WIS(2d)453 WTB39-5 44-7	KRUEGER	THOMAS R.	A	04/10/84	A	11/14/84			R	06/24/85	YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE	202-570	NELSON (MENTCH)	DIANE C.	R	08/06/85	A	02/20/86					YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - ASSESSED ONE-HALF OF APPRECIATION REALIZED ON TRANSFER OF HOME	202-334 WTB38-7	MAGLIO	ANTHONY D.	A	03/15/84							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - GAIN REALIZED AT TIME OF DIVORCE NOT DEFERRED	202-484	CASSIEL	HELEN	A	11/27/84							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - JOINTLY HELD PROPERTY CREATES NO TAXABLE INCOME	6WBTA134 200-280	GOESSLING	PAUL	R	02/23/66							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - NO TAXABLE EVENT	4WBTA477 200-793(1ST) 200-147 24WIS(2d)92	SIEGMAN	CLARENCE J.	R	05/20/59	A				A	06/20/64	YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - NO TAXABLE EVENT	4WBTA472 200-792(1ST) 200-147 24WIS(2d)92	SIEGMAN	CLARENCE J.	R	05/20/59	A				A	06/02/64	YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE - OWNER OF RECORD - CONSTRUCTIVE RECEIPT	202-382	BOLL	MARILYN A.	A	05/30/84							YES
GAIN OR LOSS - PROPERTY TRANSFERRED PURSUANT TO DIVORCE TAXABLE	202-156	HORSTMAN	DARLENE E.	A	02/10/83							YES
GAIN OR LOSS - REAL ESTATE - ACCOUNTING - CONSTRUCTIVE RECEIPT	201-716	BARRETT	NORBERT J.	A	05/22/80							YES
GAIN OR LOSS - REAL ESTATE - DETERMINATION OF BASIS OF ASSETS SOLD BY USE OF ASSESSED VALUATION IS VALID	6WBTA155 200-309	KOOS	RICHARD AND MARIA	A	05/13/66							YES
GAIN OR LOSS - REAL ESTATE - DETERMINATION OF GAIN ON SALE OF REAL ESTATE	3WBTA430	BERNERT	GEORGE	A	05/12/48							YES

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GAIN OR LOSS - REAL ESTATE - TAXABLE EXCHANGE - EXCHANGE OF 2 FAMILY HOME FOR 1 FAMILY HOME IS TAXABLE	4WBTA389 200-725(1ST)	ZERBE	CARL A.	A	08/27/57							YES
GAIN OR LOSS - REAL ESTATE - TAXABLE EXCHANGE - EXCHANGED PROPERTY HELD FOR RECREATIONAL PURPOSES	201-639	BUTLER, JR.	MERRILL F. AND BARBARA	A	02/19/80							YES
GAIN OR LOSS - SALE OF EXPANSION STOCK AT LESS THAN FAIR MARKET VALUE TO TAXPAYER CONSTITUTES TAXABLE INCOME	1WBTA231 200-044(1ST) 240WIS564	WHITMAN	JAMES R.	A	12/06/40	A				A	06/01/42	YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - BASIS OF REPLACEMENT RESIDENCE	202-140	BRACHER	AUDREY J.	A	12/16/82							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - LOSS ON SALE OF HOME OWNED IN JOINT TENANCY IS REPORTABLE 1/2 TO EACH	5WBTA199 200-173	GOODALE	JOHN C.	A	11/12/64							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - NONRECOGNIZABLE GAIN WITH REPLACEMENT ALTHOUGH AGREEMENT WITH FORMER OWNER TO LATER REPURCHASE	6WBTA173 200-323	GOLLUSCH	ELIZABETH	R	08/12/66							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - PRINCIPAL RESIDENCE - NOT PRIMARY RESIDENCE AT TIME OF SALE	202-029	JOHNSON	DONOVAN L.	A	06/10/82							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - PROPERTY NO LONGER PERSONAL RESIDENCE	201-869	ANDERSON	HAROLD J.	A	07/08/81							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - PROPERTY NO LONGER PERSONAL RESIDENCE	202-030	HARMON	JUDSON A.	A	06/10/82							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - PROPERTY NO LONGER PRINCIPAL RESIDENCE	202-537	NELSON	RICHARD A.	A	05/13/85							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - RENTAL UNIT CONVERTED TO PERSONAL USE PRIOR TO SALE	202-578	ZURAWSKI	DONALD E. AND LEONA	R	06/28/85							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT PERIOD EXCEEDED 12 MONTHS	201-555	BERGER	EARL G. AND ELIZABETH	A	03/20/79							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE	202-654 202-948	KUHNEN	MICHAEL AND CYNTHIA			A	01/10/86	R	01/14/88			YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE	202-477	WOOLRAGE	DAVID T.	A	11/27/84							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE - 1981 AND PRIOR - MODIFICATION	10WTAC188 201-385	PENNINGTON	JAMES E. AND CHERYL R.	A	03/31/77							NNA
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE - 1981 AND PRIOR - MODIFICATION	201-838 201-988 WTB21-9 29-11 106WIS(2d)321	TAYLOR, ET AL.	HOWARD U.			A	10/21/80			A	03/02/82	YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUT-OF-STATE (1981 AND PRIOR)	201-727 WTB21-9	SHUMAKER	STEVEN R. AND KAREN L.	A	09/11/80							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN	10WTAC276 201-490	BIRD	THOMAS E.	A	05/26/78							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN	202-294	BLAKELY	NELSON M. AND LINDA K.	A	11/17/83							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN	202-205	KIMBALL	JUDITH J.	A	06/14/83							YES

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GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN - MODIFICATIONS	202-262	CAVANAUGH	ROBERT AND LUANNE M.	A	10/20/83							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN (1981 AND PRIOR) - MODIFICATION	202-654 202-948	SCHMITZ	JAMES AND JOANNE			A	01/10/86	R	01/14/88			YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - REPLACEMENT RESIDENCE LOCATED OUTSIDE WISCONSIN (1981 AND PRIOR) - MODIFICATION	202-512	TOMS	JOHN D. AND SHARON K.	A	02/12/85							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - SALE OF EXCESS LAND ADJOINING PERSONAL RESIDENCE TAXABLE	201-783	BORECKI	HENRY AND LUCILLE M.	A	11/12/80							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - TAXPAYER FAILS TO PROVE NEW PURCHASE WITHIN 1 YEAR AND COST EXCEEDS OLD	4WBTA512 200-814(1ST)	HARDING	FRANK M. AND STELLA L.	A	02/04/60							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE - YEAR TAXABLE WHEN MORTGAGE ASSUMED AND TAXPAYER RECEIVED HIS EQUITY	10WTAC276 201-490	BIRD	THOMAS E.	A	05/26/78							YES
GAIN OR LOSS - SALE OF PERSONAL RESIDENCE CONVERTED TO RENTAL - LOSS DISALLOWED - FAIR MARKET VALUE ON DATE CONVERTED DID NOT EXCEED SALES PRICE	9WTAC141 200-785	NIENOW	RALPH H.	A	02/28/72							YES
GAIN OR LOSS - SALE OF REAL ESTATE - NONRECOGNITION OF GAIN - THREAT OF CONDEMNATION	201-698	CARR	DUWAYNE C.	R	02/19/80							YES
GAIN OR LOSS - SALE OF REAL PROPERTY - RESPONSIBILITY OF TITLE HOLDER - OWNER OF RECORD	202-258	BURGE	JAMES T.	A	11/02/83							YES
GAIN OR LOSS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET - LOSS NOT DEDUCTIBLE - SALES PRICE MORE AND COST LESS THAN FAIR MARKET VALUE AT DATE OF MOVE TO WISCONSIN	10WTAC61 201-157	WING	JAMES D.	A	05/13/75							YES
GAIN OR LOSS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET - LOSS NOT DEDUCTIBLE - SALES PRICE MORE AND COST LESS THAN FAIR MARKET VALUE AT DATE OF MOVE TO WISCONSIN	10WTAC63 201-156	WING	MARILYN W.	A	05/13/75							YES
GAIN OR LOSS - TRANSITIONAL ADJUSTMENT - CONSTANT BASIS ASSET SOLD AFTER MOVE TO WISCONSIN - ACTUAL COST MUST BE USED	201-573 WTB15-6 23-5	SHEW	LOUIS G.	R	10/05/78	A	05/16/79	D	02/20/81			YES
GAINS OUT-OF-STATE - SUM RECEIVED FROM EMPLOYER ON HOME SALE IS PERSONAL SERVICE INCOME, NOT INCOME FROM SALE OF HOME	8WTAC174 200-611	MORRALL	C. A.	A	08/11/70							YES
GROSS INCOME - COMPENSATION FOR SERVICES - LOW RENT FOR DWELLING RENTED FROM EMPLOYER NOT COMPENSATION FOR SERVICES	4WBTA542 200-008	HELM	WALTER F.	R	01/19/61							YES
GROSS INCOME - COMPENSATION FOR SERVICES - WAGES ARE NOT INCOME	400-580 WTB129-20	RELL	MARK JOSEPH AND MARIE ANNE	A	12/11/01							YES
GROSS INCOME - CONSTRUCTIVE RECEIPT - CASH BASIS PRESIDENT CAN'T EXCLUDE SALARY AVAILABLE BUT NOT DRAWN	1WBTA149	BONN	FRANK	A	06/28/40							YES
GROSS INCOME - CONSTRUCTIVE RECEIPT OF INTEREST INCOME - INCLUDABLE AS INCOME EVEN THOUGH PURCHASER OF STOCK OFFSET INTEREST PAYABLE BY AMOUNTS OWED TO BUYER BY SELLER	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	A	05/07/92							NNA
GROSS INCOME - DIVIDENDS FROM ILLINOIS REAL ESTATE TRUST ARE TAXABLE TO WISCONSIN RECIPIENT	200-030(1ST) 229WIS71	ELLINGER	FLORA H.	A		A				A	10/11/38	YES
GROSS INCOME - INCLUDES AMOUNTS DEDUCTED FOR FEDERAL CIVIL SERVICE RETIREMENT BENEFITS FROM SALARY	2WBTA497 200-077(1ST) 249WIS286	KJER	LOUIS	A	08/21/45	A				A	10/22/46	YES

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GROSS INCOME - INCLUDES FOREIGN SOURCE INCOME - TAXABLE - RENTS AND ROYALTIES FROM GERMANY AND SPAIN	201-908 WTB26-7	HORN	WOLFGANG O.	AP	10/09/81							YES
GROSS INCOME - JOINT VENTURE - CONTRIBUTION MADE TO PARTNERSHIP FOR BUILDING FACILITIES WAS CONTRIBUTION TO JOINT VENTURE AND NOT TAXABLE INCOME	5WBTA152 200-134	HAMRE	EARL	R	01/22/64							YES
GROSS INCOME - JOINT VENTURE - CONTRIBUTION MADE TO PARTNERSHIP FOR BUILDING FACILITIES WAS CONTRIBUTION TO JOINT VENTURE AND NOT TAXABLE INCOME	5WBTA152 200-134	HAMRE	ROBERT	R	01/22/64							YES
GROSS INCOME - ORDINARY INCOME REALIZED ON CONVEYANCE OF PROPERTY IN SATISFACTION OF MORTGAGE NOTE TO EXTEND FMV OF PROPERTY ALLOCATED TO INTEREST AND LATE PAYMENT PENALTIES IN ARREARS	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
GROSS INCOME - PERSONAL EXPENSES PAID BY EMPLOYER AND AMOUNTS RECEIVED FROM PETTY CASH FUND ARE INCOME	3WBTA295	LANGE, JR.	FRED A.	A	12/05/47							YES
GROSS INCOME - PERSONAL USE OF AUTOMOBILE FURNISHED BY EMPLOYER CONSTITUTES TAXABLE INCOME	8WTAC264 200-678	KUNSTMAN	ROBERT T.	A	03/08/71							YES
GROSS INCOME - SALE PRICE OF STOCK - SALE PRICE IS STATED CONTRACTUAL MAXIMUM PRICE, NOT REDUCED BY POSSIBLE FUTURE OFFSETS	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	A	05/07/92							NNA
GROSS INCOME - SEPARATION BENEFITS FROM SOO LINE CORPORATION TAXABLE	203-199	BELANGER	WAYNE L. AND DELORES E.	A	11/09/90							YES
GROSS INCOME - SEPARATION BENEFITS FROM SOO LINE CORPORATION TAXABLE	203-199	FEIGE	GARY L.	A	11/09/90							YES
GROSS INCOME - SEPARATION BENEFITS FROM SOO LINE CORPORATION TAXABLE	203-199	GONNERING	LAWRENCE AND THERESE	A	11/09/90							YES
GROSS INCOME - SEPARATION BENEFITS FROM SOO LINE CORPORATION TAXABLE	203-199	STACHEWICZ	DENNIS	A	11/09/90							YES
GROSS INCOME - STOCK OPTION TAXABLE WHEN EXERCISED	202-474 WTB41-4	EICKELBERG	HENRY L. AND RUTH H.	A	10/19/84	A	06/19/85					YES
GROSS INCOME - TERMINATION PAYMENTS RECEIVED FROM STATE FARM INSURANCE UNDER AGENCY AGREEMENT DO NOT QUALIFY FOR CAPITAL GAIN TREATMENT - PAYMENTS NOT RECEIVED IN EXCHANGE FOR SALE OF ASSET	400-541 WTB125-16	GUDAL	SIGURD AND BETTY J.	A	04/03/01							YES
GROSS INCOME - WAGES EARNED AS TEACHING ASSISTANT AND LECTURER - STATE INCOME TAXES NOT COVERED BY TAX TREATY BETWEEN UNITED STATES AND CHINA / 71.01(13), 71.01(16)	400-414 WTB114-13	ZHANG	TIAN	A	04/08/99							YES
GROSS INCOME - WAGES RECEIVED - WISCONSIN RESIDENT - ARGUMENTS THAT WAGES ARE EXCLUDABLE FROM WISCONSIN TAXES ARE GROUNDLESS AND FRIVOLOUS	WTB127-20	REDCAY	JEROME	A	04/03/01							YES
GROSS INCOME - WAGES SUBJECT TO WITHHOLDING - CLAIM FRIVOLOUS - EXCHANGE OF LABOR FOR MONEY NOT SUBJECT TO TAX	202-392 202-687 WTB38-11	KLEIMAN	WILLIAM D.	A	04/01/82	A	04/03/84		07/11/85			YES
GROSS INCOME DEFINED - ADDITIONAL INCOME - EMPLOYER REIMBURSED COST OF CERTIFIED PUBLIC ACCOUNTANT EXAMINATION REVIEW COURSE	202-263	ROSE	JEFFREY T.	A	10/20/83							YES
GROSS INCOME DEFINED - CONCILIATION PAYMENT - TAXABLE INCOME	202-149	CAMPBELL	JAMES P. AND NANCY A.	A	01/14/83							YES
GROSS INCOME DEFINED - DIVIDEND AND INTEREST INCOME FROM BRITISH WAR STOCK TAXABLE INCOME	4WBTA244 200-650(1ST)	FAIRWEATHER	EDNA M.	A	08/25/54							YES
GROSS INCOME DEFINED - DIVIDEND INCOME OR LOAN TO STOCKHOLDER	202-481	GODSEY	ESTATE OF SAMUEL	A	11/27/84							YES
GROSS INCOME DEFINED - EMBEZZLED FUND - CONSTITUTES TAXABLE INCOME	202-891	OPITZ	MANFRED P.	A	09/09/87							YES

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GROSS INCOME DEFINED - EMBEZZLED FUNDS CONSTITUTE TAXABLE INCOME - TAXPAYER NOT EMBEZZLER - BENEFICIARY OF EMBEZZLED FUNDS	10WTAC194 201-390	LEMONS	RALPH D.	A	04/27/77							YES
GROSS INCOME DEFINED - GAIN REALIZED TO THE EXTENT GIFT TAXES PAID BY DONEE EXCEEDS DONOR'S COST BASIS IN TRANSFERRED PROPERTY	202-934 202-989 203-098 203-206 WTB59-7 66-9 71-8	CLEAVER	LAIRD C.	A	12/28/87	A	08/16/88		08/24/89	A	12/12/90	YES
GROSS INCOME DEFINED - INCLUDES TRUST INCOME OVER WHICH TAXPAYER HAD CONTROL	9WTAC64	PAPERMASTER	MEYER	A	09/21/71							YES
GROSS INCOME DEFINED - INSURANCE CONTRIBUTIONS IN EXCESS OF \$50,000 TERM INSURANCE ARE TAXABLE INCOME	202-072	DEDYNSKI	ELDORA R.	A	08/27/82							YES
GROSS INCOME DEFINED - MEAL EXPENSE - REIMBURSEMENT - NOT AWAY FROM HOME OVERNIGHT	202-115 WTB32-4	STELSON, ET AL.	RONALD D.	A	11/12/82							YES
GROSS INCOME DEFINED - NONRESIDENT ATHLETE - ADVANCE PAYMENT FOR PERSONAL SERVICES SUBJECT TO ALLOCATION	203-038 WTB63-8	DORSEY	JOHN M.	A	03/17/89							YES
GROSS INCOME DEFINED - PIPELINE EASEMENT - CURRENT INCOME NOT COST BASIS ADJUSTMENT	9WTAC294 200-869	GENSLER	FORREST W.	A	11/17/72							YES
GROSS INCOME DEFINED - PIPELINE EASEMENT - CURRENT INCOME NOT COST BASIS ADJUSTMENT	9WTAC294 200-869	GENSLER A/K/A MRS. FORREST GENSLER	EVELYN C.	A	11/17/72							YES
GROSS INCOME DEFINED - PROMOTIONAL PRIZES - AWARD OF TWO PLANE TRIPS IS TAXABLE AS INCOME	9WTAC159 200-792	TREMME	DUWAYNE M.	A	03/14/72							YES
GROSS INCOME DEFINED - RETIREMENT FUNDS - AMOUNTS WITHHELD FOR CIVIL SERVICE RETIREMENT FUND FROM FEDERAL EMPLOYEE'S WAGES ARE TAXABLE	2WBTA513	COLLINS	C. P.	A	08/21/45	A	01/31/46					YES
GROSS INCOME DEFINED - RETIREMENT FUNDS - AMOUNTS WITHHELD FOR CIVIL SERVICE RETIREMENT FUND FROM FEDERAL EMPLOYEE'S WAGES ARE TAXABLE	2WBTA510	FLEISCHMANN	ALICE S.	A	08/21/45	A	01/31/46					YES
GROSS INCOME DEFINED - UNDISTRIBUTED CAPITAL GAINS FROM REGULATED INVESTMENT COMPANY TAXED IN FULL	9WTAC180 200-804 201-011	LABUS	OTTO P.	A	04/26/72	A	04/17/74					YES
GROSS INCOME DEFINED - WAGES CONSTITUTE INCOME	202-138	BURKE	ROBERT W.	D	12/16/82							YES
GROSS INCOME INCLUDES WAGES AND COMPENSATION FOR SERVICES - CLAIMS FOR REFUND DENIED	400-611 WTB132-24	STEWART	BRIAN K. AND CINDY	A	07/10/02							YES
GROSS INCOME VS. GIFT - TRIPS GIVEN TO TAXPAYERS BY AUER STEEL & HEATING SUPPLY WERE GIFTS AS TAXPAYERS HAD NO DIRECT BUSINESS RELATIONSHIP TO AUER, TRIPS WERE RESULT OF AUER'S DISINTERESTED, DETACHED GENEROSITY	WTB113-16	GROW AND SCHROEDER*	GARY J. AND MARY L.	R	01/04/99							YES
HISTORIC REHABILITATION CREDIT - EXPENSES INCURRED WITHOUT PRIOR APPROVAL BY THE STATE HISTORICAL SOCIETY	400-310 WTB106-19	ANDERSON	MARC A. AND M. ISABEL	A	07/14/97							YES
INCOME - CLASSIFICATION OF - REAL ESTATE SALES - CAPITAL GAIN VERSUS ORDINARY INCOME - PROFESSIONAL REAL ESTATE DEALER	202-361	KARIDES	PETER	A	04/26/84							YES
INCOME - RETIREMENT FUND - AMOUNTS WITHHELD FOR CIVIL SERVICE RETIREMENT FUND BY FEDERAL EMPLOYEES ARE TAXABLE	2WBTA514	BENJAMIN	LEE R.	A	08/21/45	A	01/31/46					YES
INCOME - UNDISTRIBUTED PARTNERSHIP INCOME AT DEATH IS TAXED BOTH AS INCOME AND INHERITANCE	8WTAC228 200-662 200-811 200-950 60WIS(2d)660	TREE, AMERICAN BANK AND TRUST CO., EXECUTORS	ESTATE OF CHARLES	A	01/15/71	A	04/27/72			A	10/30/73	YES
INCOME FROM DISCHARGE OF INDEBTEDNESS - SUMMARY JUDGMENT AWARDED WHERE PETITIONER HAS NOT SHOWN INCOME RECEIVED EXCLUDABLE UNDER SEC. 108 IRC	400-155 WTB95-24	HAUGEN	JOHN R. AND GWENDOLYN	A	09/20/95							YES

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INCOME IN RESPECT OF DECEDENT - PROCEEDS FROM SALE OF OUT OF STATE PROPERTY-CONTRACT TO SELL EXECUTED PRIOR TO DEATH	202-552 WTB44-9	SCHISLER	ESTATE OF JOSEPH F.	A	05/31/85	A	01/10/86					YES
INCOME IN RESPECT OF DECEDENT - UNDISTRIBUTED PARTNERSHIP INCOME AT DEATH IS TAXED BOTH AS INCOME AND INHERITANCE	8WTAC228 200-662 200-811 200-950 60WIS(2d)660	TREE	ESTATE OF CHARLES	A	01/15/71	A	04/27/72			A	10/30/73	YES
INCOME IN RESPECT OF DECEDENT - WHEN RECEIVED BY AN ESTATE OR TRUST; IS EXEMPT AS AN INHERITANCE	9WTAC45 200-720 200-837 200-952 57WIS(2d)683	ROGOVIN	ESTATE OF BETH W.	A	08/11/71	A	07/10/72			R	11/30/72	YES
INDEPENDENT CONTRACTOR - EMPLOYE - LAWYER FOR FEDERAL AGENCY WAS NOT AN INDEPENDENT CONTRACTOR, SO INCOME WAS EXEMPT	1WBTA462 200-052(1ST) 242WIS491	RYAN	WILLIAM	A	03/19/42	R				A	03/09/43	YES
INDEPENDENT CONTRACTOR/EMPLOYEE - PART-TIME LECTURER AT UNIVERSITY OF WISCONSIN	WTB72-4	MCCARTHY AND PEARSALL	DAVID PAUL AND SUSAN CARTER	A	01/29/91							YES
INDIANS - EXEMPT INCOME - MARITAL INCOME IMPUTED TO NON-INDIAN SPOUSE RETAINS CHARACTER AS EXEMPT INCOME	203-362 WTB80-18	ANDERSON	LEE A. AND BEVERLY	R	08/28/92							YES
INDIANS - MARITAL PROPERTY - TAXATION OF MARITAL INCOME IMPUTED TO NON-INDIAN SPOUSE (ONE-HALF OF INCOME EARNED ON RESERVATION BY AN INDIAN RESIDING ON THE RESERVATION)	203-362 WTB80-18	ANDERSON	LEE A. AND BEVERLY	R	08/28/92							YES
INDIANS - SALARY OF NON-EMANCIPATED INDIAN RESIDENT SUBJECT TO TAX	4WBTA484	BENNETT	ELSIE E.	A	06/18/59							YES
INDIVIDUAL RETIREMENT ACCOUNT - ACTIVE PARTICIPANT IN PENSION PLAN	202-573	HARDER	LAWRENCE	A	06/28/85							YES
INDIVIDUAL RETIREMENT ACCOUNT - PARTICIPANT IN PENSION PLAN (1981 AND PRIOR)	202-548 WTB44-6	GREGG	JOYCE A.	A	05/31/85							YES
INDIVIDUAL RETIREMENT ACCOUNT - ROLLOVER INTO NONQUALIFYING INDIVIDUAL RETIREMENT ACCOUNT	202-798 WTB50-5	WRIGHT	JOHN S.	A	10/24/86							YES
INSTALLMENT SALES - AMENDED RETURN FOR REPORTING GAIN OF FARM SALE ON INSTALLMENT NOT ACCEPTABLE - ADMINISTRATIVE DECISION	4WBTA379 200-722(1ST)	MAIER	JOHN J.	D	08/13/57							YES
INSTALLMENT SALES - INSTALLMENT REPORTING DISALLOWED WHERE NO PRIOR APPROVAL GRANTED BY DEPARTMENT	5WBTA9 200-044	BRACE	HERBERT C.	A	01/17/62							YES
INSTALLMENT SALES - METHOD NOT ALLOWED WHEN PAYMENTS RECEIVED IN YEAR OF SALE UNDER LAND CONTRACT EXCEEDED 30%	7WTAC200 200-489	COOK	CHARLES L. AND MARY M.	A	01/23/69							YES
INSTALLMENT SALES - METHOD OF ACCOUNTING - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S ADMINISTRATIVE DISCRETION REGARDING INSTALLMENT SALES	6WBTA35 200-201	ZIMMERMAN	GORDON	D	02/23/65							YES
INSTALLMENT SALES - MORE THAN 30% RECEIVED IN FIRST YEAR - COST RECOVERY METHOD DISALLOWED - PROPERTY HAD ASCERTAINABLE VALUE	202-066	WOYT	THAD H. AND EDNA M.	A	08/27/82							YES
INSTALLMENT SALES - NOT ALLOWED - ENTIRE SUM PAID TO SELLER'S AGENT AT CLOSING, PLACED IN TRUST AND DISTRIBUTED OVER 4 YEARS	9WTAC120 200-768	KNUDSON	A. ELAINE	A	01/31/72							YES
INSTALLMENT SALES - RECEIVED MORE THAN 30% IN FIRST YEAR - INSTALLMENT METHOD DENIED	10WTAC146 201-340	KUEHNEMAN	VICTOR AND MARGARET	A	08/20/76							YES
INSTALLMENT SALES - STOCK SOLD AS ISOLATED UNSECURED SALE NOT FULLY TAXABLE IN YEAR OF SALE - PAYMENTS TO BE MADE IN INSTALLMENTS	200-016(1ST) 210WIS625	KATZ	HERMAN	A		A				R	01/10/33	YES
INSTALLMENT SALES - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S ADMINISTRATIVE DISCRETION DETERMINATION	6WBTA116 200-267	KOHLHARDT	WILLIAM G.	D	01/04/66							YES

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INSTALLMENT SALES - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S DETERMINATION REGARDING INSTALLMENT SALES	6WBT29 200-199	BALDWIN	HELEN H.	D	02/23/65							YES
INSTALLMENT SALES - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S EXERCISE OF THEIR ADMINISTRATIVE DISCRETION	6WBT33 200-200	REICHERT	FRANK B.	D	02/23/65							YES
INTANGIBLE INCOME - INCOME FROM REAL ESTATE DEVELOPMENT BY A FOREIGN LIMITED PARTNERSHIP FOLLOWS RESIDENCE OF WISCONSIN LIMITED PARTNER	10WTAC271 201-478	STEIGER	CARL E. AND RUTH S.	A	04/20/78							YES
INTANGIBLE INCOME FOLLOWS RESIDENCE - INTEREST INCOME FROM OUT-OF-STATE TRUST	8WTAC249 200-671	LEE	STANLEY W.	A	02/19/71							YES
INTANGIBLE INCOME FOLLOWS RESIDENCE-DIVIDEND INCOME FROM OUT-OF-STATE TRUST	8WTAC246 200-672	LEE	PHEBE H.	A	02/19/71							YES
INTEREST - ASSESSMENT - 12%	202-256 WTB35-9	MORRIS	ANDREW K.	A	09/26/83							YES
INTEREST - ASSESSMENT - IMPOSITION OF INTEREST ON UNPAID TAXES MANDATORY	202-421 WTB40-8	MENACHER	MARIE L.	A	08/21/84							YES
INTEREST - ASSESSMENTS - 12% - 8-1-81 AND THEREAFTER - INTEREST ADDED TO ASSESSED TAXES IS STATUTORILY IMPOSED AND MANDATORY	WTB124-16	STAACKE	EDWARD	A	01/10/01							YES
INTEREST - DELINQUENT	200-003(1ST) 172WIS114	BEKKEDAL	M. H.							A	06/23/20	YES
INTEREST - DELINQUENT - CORRECTLY ASSESSED ON LATE FILED RETURNS	202-571	WORLEY	JOHN AND MARY	A	06/28/85							YES
INTEREST - DELINQUENT TAXES	202-057	OLKEN	LEON D.	A	07/30/82							YES
INTEREST - DELINQUENT TAXES - 18% - STATUTE PROVIDES THAT DEPARTMENT IMPOSE DELINQUENT INTEREST WHEN INCOME TAXES ARE DELINQUENT - ADMINISTRATIVE ACTIVITY	400-644 WTB133-35	HASTINGS	ANDRE O.	A	11/19/02							YES
INTEREST - DELINQUENT TAXES - INTEREST COMPUTATION CORRECT	201-640	FRIDELL	DONALD W.	A	02/19/80							YES
INTEREST - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER ARE DISTRIBUTION IN RESPECT OF STOCK (PETITION FOR REHEARING)	400-018	HESS	MILTON	D	10/19/93							NNA
INTEREST - FOREGONE INTEREST - INTEREST FREE DEMAND LOANS BETWEEN WISCONSIN CORPORATION AND CONTROLLING SHAREHOLDER ARE DISTRIBUTIONS IN RESPECT OF STOCK	400-018 WTB85-19	HESS	MILTON	R	08/16/93							NNA
INTEREST - INTEREST ASSESSABLE AND DUE EVEN THOUGH TAXPAYER FELT TAX INSTRUCTIONS WERE INCOMPLETE	WTB66-10	JENNESS*	MARILYN	A	11/14/89							YES
INTEREST - LATE FILED RETURNS - INTEREST STATUTORILY MANDATED AND CANNOT BE WAIVED	203-146	KOEMPEL	JOHN E. AND BETTELOU	A	04/26/90							YES
INTEREST - LIABILITY FOR INTEREST NOT ABSOLVED, LIABILITY DID NOT RESULT FROM PETITIONER'S RELIANCE ON DEPT ERRONEOUS WRITTEN STATEMENT, ACCURATE INFORMATION NOT PROVIDED BY PETITIONER	400-126 WTB92-11	HOGAN	STEVEN J. AND MARY ANN	A	03/29/95							YES
INTEREST - PAYMENT OF TAXES BY CHECK MARKED "PAID IN FULL" DID NOT RELIEVE TAXPAYERS OF MANDATORY INTEREST AND LATE FILING FEE	202-571	WORLEY	JOHN R. AND MARY	A	06/28/85							YES
INTEREST - UNDERPAYMENT PENALTY - NO LEGISLATIVE WAIVER OF INTEREST DUE TO EXCUSABLE NEGLECT	201-775	JAROCK	JOHN R.	A	10/21/80							YES
INTEREST - UNPAID TAXES - IMPOSITION OF INTEREST ON UNPAID TAXES MANDATORY - IMPOSITION MAY NOT BE WAIVED	203-055	ZINGELMAN	ALAN T.	A	04/26/89							YES
INTEREST EXPENSE - INTEREST PAID ON JOINT TENANCY PROPERTY	202-464	FARR	DENNIS L.	R	10/29/84							YES

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INTEREST EXPENSE - LIMITED TO RENTAL PART OF REAL ESTATE - STANDARD DEDUCTION TAKEN.	9WTAC95 200-752	ZIMMERMANN	DAVID J.	A	12/28/71							YES
INTEREST EXPENSE - ON INDEBTEDNESS CREATED FOR PURCHASE OF PROPERTY LOCATED OUTSIDE WISCONSIN NOT DEDUCTIBLE	7WTAC90 200-418	FISHER	PAUL J.	A	04/09/68							YES
INTEREST EXPENSE - PAID ON JOINT RENTAL PROPERTY CONSIDERED BUSINESS OUTLAY - ATTRIBUTABLE TO JOINT TENANTS NOT SOLELY TO MORTGAGE NOTE SIGNATOR	203-117 WTB68-7	STARK	ROBERT J. AND MARCIA	A	06/06/88	A	06/22/89	A	01/31/90			YES
INTEREST EXPENSE - TAXPAYER FAILED TO PROVE THAT DEDUCTION WAS INTEREST PAID WITHIN YEAR ON EXISTING INDEBTEDNESS	5WBTA160 200-143	ASPLUND	WILLIAM E.	A	05/05/64							YES
INTEREST INCOME - BURDEN OF PROOF IS ON THE TAXPAYER TO SHOW THAT THE ASSESSMENT IS WRONG - NO PROOF SUBMITTED - OWNER OF RECORD	10WTAC278 201-505	SCHAPIRO	S. A.	A	06/21/78							YES
INTEREST INCOME - MUNICIPAL BONDS - DIVIDEND DISTRIBUTIONS RECEIVED FROM MUTUAL FUNDS INVESTING SOLELY IN FEDERALLY TAX EXEMPT MUNICIPAL BONDS	400-479 400-514 400-581 WTB122-23 124-17 129-22	BORGE	MICHAEL AND BETTY C.	A	05/22/00	A	11/29/00	A	12/28/01			YES
INTEREST INCOME - MUNICIPAL BONDS - NOT EXEMPT FROM WISCONSIN TAX	200-019(1ST) 217WIS528	VAN DYKE	GEORGE D.	A		A				A	03/05/35	YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	BERLAND	JULIE	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	BERLAND	MINDY	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	BERLAND	SARI	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	BERLAND	TERRI	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	ABRAHAM	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	CHARLES P.	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	DONNA (CHARLES)	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	HOWARD J.	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	MICHAEL S.	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	SCOTT	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	LUBER	SYLVIA (ABRAHAM)	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	ALAN	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	JERI	R	11/30/77							YES

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INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	MICHELLE	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	RITA (ALAN)	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	ROBERT	R	11/30/77							YES
INTEREST ON ASSESSMENTS - AN AMENDATORY STATUTE TAKES EFFECT ONLY FROM ITS PASSAGE AND WILL NOT BE CONSTRUED AS RETROACTIVE - 6% NOT 9%	10WTAC242 201-451 WTB8-2	MARCUVITZ	SHELDON	R	11/30/77							YES
INTEREST RATE - ASSESSMENTS - 6% PROPER AS PROVISION INCREASING RATE TO 9% NOT RETROACTIVE	201-750 WTB18-5	ROESLER	ELDON H.	R	09/22/78	A	11/01/79					YES
INTEREST RATE - INTEREST PROPERLY CHARGED	201-666	HALVERSON	PAUL D.	A	01/25/80							YES
INTERNAL REVENUE CODE DOES NOT INCLUDE PROVISIONS OF FEDERAL PUBLIC LAWS HAVING TAX EFFECTS BUT NOT MADE PART OF THE IRC	202-934 203-098 203-206 WTB59-7 66-9 71-8	CLEAVER	LAIRD C.	A	12/28/87	A	08/16/88	A	08/24/89	A	12/12/90	YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - BURDEN OF PROOF IS ON TAXPAYER TO SUBSTANTIATE ORDINARY AND NECESSARY BUSINESS EXPENSES	9WTAC418 200-941	PETERSON	DONALD J.	A	08/30/73							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - NOT BINDING ON COMMISSION - TAXPAYER'S BURDEN TO SHOW INCORRECT	201-682	SHEBESTA	JOHN R.	A	08/13/80							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - STATUTE OF LIMITATIONS - AMENDED RETURN FILED WITHIN 90 DAYS OF FINAL INTERNAL REVENUE SERVICE DETERMINATION	202-653	BRAUN	EUGENE	R	01/10/86							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - STATUTE OF LIMITATIONS - TAXPAYER MUST NOTIFY DEPARTMENT WITHIN 90 DAYS OF FEDERAL FINAL DETERMINATION - EXPIRATION OF APPEAL PERIOD	202-653 202-869	BRAUN	EUGENE	A	05/21/86	R	03/20/87					YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - STATUTE OF LIMITATIONS - TEN YEAR STATUTE OF LIMITATIONS EFFECTIVE THROUGH 1986	400-013	LAFERTY	JOSEPH J.	A	07/30/93							YES
INTERNAL REVENUE SERVICE ADJUSTMENTS - TAXPAYER MUST NOTIFY - FEDERAL ADJUSTMENTS ASSESSED 2 YEARS AFTER DEPARTMENT RECEIVED NOTIFICATION FROM INTERNAL REVENUE SERVICE	202-256 WTB35-9	MORRIS	ANDREW	A	09/26/83							YES
INVENTORIES - ASSESSMENT UPHELD WHERE PARTNERSHIP FAILED TO PROVE WHEN DISCREPANCY IN OPENING AND CLOSING INVENTORY OCCURRED	7WTAC8 200-365 200-449	ISAKSSON	ALBERT AND AXEL	A	05/19/67	A	09/18/68					YES
INVESTMENT EXPENSE - TRAVEL EXPENSES TO ATTEND INVESTMENT SEMINAR IN MEXICO NOT DEDUCTIBLE - HAD NO INVESTMENTS	WTB54-8	RYAN, III	TIMOTHY E.	A	10/08/87							YES
INVOLUNTARY CONVERSION - CONDEMNATION - GAIN FROM INVOLUNTARY CONVERSION OF FARM LAND TAXABLE WHERE REPLACEMENT NOT SIMILAR	6WBTA148 200-306	SUTHERLAND	CLARENCE G.	A	04/29/66							YES
INVOLUNTARY CONVERSION - CONDEMNATION - GAIN FROM INVOLUNTARY CONVERSION OF FARM LAND TAXABLE WHERE REPLACEMENT NOT SIMILAR	6WBTA148 200-306	SUTHERLAND	FRANK E.	A	04/29/66							YES
INVOLUNTARY CONVERSION - DEFERRAL ALLOWED ON GAIN ON SALE - CATTLE SOLD BECAUSE OF FIRE-REPLACEMENT CATTLE PURCHASED	8WTAC215 200-651	HACKEL	ERVIN C.	R	12/04/70							YES
INVOLUNTARY CONVERSION - DEFERRAL OF GAIN PROVISIONS WHERE PROPERTY INVOLUNTARILY CONVERTED CEASES ON DEATH	8WTAC108 200-573	SHUTKIN, JOSEPH J. SHUTKIN, EXECUTOR	ESTATE OF MORRIS	A	01/29/70							YES
INVOLUNTARY CONVERSION - VOLUNTARY SALE OF PIN BALL MACHINES RESULTS IN TAXABLE GAIN	3WBTA46	STECHEER	JAMES	A	06/25/46							YES

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ITEMIZED DEDUCTION CREDIT - 1986 AND THEREAFTER - INTEREST PAID ON MARGIN ACCOUNT SUBJECT TO THE \$1,200 LIMITATION ON INVESTMENT INTEREST, NO INCREASE IN BASIS OF STOCK SOLD	203-358	ALEXANDER	ROBERT E.	A	08/28/92							YES
ITEMIZED DEDUCTION CREDIT - 1986 AND THEREAFTER - INTEREST PAID TO PURCHASE OR REFINANCE A PERSONAL RESIDENCE	400-145	DUBIN	CARL L. AND SARI L.	A	05/28/93	R	07/26/95					YES
ITEMIZED DEDUCTION CREDIT - CONTRIBUTIONS - CHARITABLE CONTRIBUTION CLAIMED FOR THE FAIR MARKET VALUE OF RIGHT OF WAY TRANSFERRED TO WISCONSIN DEPARTMENT OF TRANSPORTATION IN EXCHANGE FOR ACCESS POINTS	WTB98-15	YAKES*	THOMAS C. AND DIXIE	A	03/07/96							YES
ITEMIZED DEDUCTION CREDIT - INTEREST PAID ON SECOND RESIDENCE LOCATED IN WISCONSIN - MOTOR HOME	WTB98-15	YAKES*	THOMAS C. AND DIXIE	R	03/07/96							YES
ITEMIZED DEDUCTIONS - ALLOCATION BETWEEN SPOUSES	202-071	BEAM	R. JAMES	A	08/27/82							YES
ITEMIZED DEDUCTIONS - ALLOCATION BETWEEN SPOUSES	202-149	CAMPBELL	JAMES P. AND NANCY A.	R	01/14/83							YES
ITEMIZED DEDUCTIONS - ALLOCATION BETWEEN SPOUSES - CASUALTY LOSS - ADJUSTMENT SHOULD BE SPLIT BETWEEN SPOUSES	202-531	GORSKI	JOHN R.	R	05/08/85							YES
ITEMIZED DEDUCTIONS - DEFINED AND ALLOWED - TAXES - SALES TAX PAID FOR DISSOLVED BUSINESS NOT DEDUCTIBLE	202-089	STIRMEL	DAN	A	09/10/82							YES
ITEMIZED DEDUCTIONS - DEPOSITS NOT DEDUCTIBLE AS TAXES AND INTEREST PAID UNTIL TAX FINALLY DETERMINED	4WBTA34 200-579(1ST) 200-603(1ST) 264WIS389	SMITH	AGNES G.	A	02/11/49	A	10/02/52			A	07/03/53	YES
ITEMIZED DEDUCTIONS - FAILED TO ESTABLISH THAT HE INCURRED EXPENSES HE CLAIMED AS DEDUCTIONS - DISALLOWED	8WTAC15 200-504	FRAWLEY	DANIEL D.	A	05/14/69							YES
ITEMIZED DEDUCTIONS - INTERNAL REVENUE SERVICE ADJUSTMENTS - FEDERAL ABSTRACT - BURDEN OF PROOF - TAXPAYER - DISALLOWANCE INCORRECT	201-737	VOGEL	THOMAS W.	A	09/08/80							YES
ITEMIZED DEDUCTIONS - NONRESIDENT - PRORATION FORMULA INAPPLICABLE WHEN COMBINED WISCONSIN AND/OR FEDERAL ADJUSTED GROSS INCOME IS ZERO OR NEGATIVE	202-996	SELTZ	EVELYN F.	R	09/21/88							YES
ITEMIZED DEDUCTIONS - PERSONAL LIVING EXPENSES NOT ALLOWED	9WTAC27 200-709	JEHN	PETER	A	06/22/71							YES
ITEMIZED DEDUCTIONS - PRORATION REQUIRED - NONRESIDENT	201-681 WTB21-8	NOVASIC	NICK	A	08/13/80							YES
ITEMIZED DEDUCTIONS - SPOUSES - SEPARATE LIABILITY FOR TAXES DUE - DIVORCE DECREE PROVIDES FOR EQUAL TAX PAYMENT	201-791	BROWN, JR.	ROBERT F.	A	12/18/80							YES
ITEMIZED DEDUCTIONS - TAXES - ADVANCE PAYMENTS OF INCOME TAXES CLAIMED ON EARLY RETURN NOT DEDUCTIBLE AS TAXES - HADN'T ACCRUED OR BECOME DUE	5WBTA134 200-125	MCLEAN	ARTHUR L.	A	11/19/63							YES
ITEMIZED DEDUCTIONS - TAXES PAID TO OTHER COUNTRIES - NOT ENTITLED TO DEDUCT INCOME TAXES PAID TO GOVERNMENT OF SOUTH AFRICA - 1979-1981	202-499	MILLER	ADRIANNA	A	01/16/85							YES
ITEMIZED DEDUCTIONS - WISCONSIN INCOME TAX PAID WAS OVERSTATED - NOT ALLOWED	8WTAC176 200-613	SCHMIDT	HERBERT W.	A	08/11/70							YES
ITEMIZED DEDUCTIONS CREDIT - 1986 AND THEREAFTER - INTEREST EXPENSE - \$1,200 LIMITATION - INTEREST PAID BY OWNER OF MULTIPLE RENTAL UNITS ON RENTAL PROPERTY SOLD ON LAND CONTRACT	203-418 400-063 WTB85-16 89-11	YUNKER	ROBERT AND MARGARET	A	06/29/92	A	05/03/93	A	05/24/94			YES
ITEMIZED DEDUCTIONS CREDIT - 1986 AND THEREAFTER - INTEREST EXPENSE - \$1,200 LIMITATION - INTEREST PAID ON NOTES TO PURCHASE AND IMPROVE BUSINESS REALTY SUBSEQUENTLY SOLD ON LAND CONTRACT	203-259 WTB75-10	EDLER	GEORGE J. AND PAULINE T.	A	07/25/91							YES

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ITEMIZED DEDUCTIONS CREDIT - 1986 AND THEREAFTER - INTEREST EXPENSE - \$1,200 LIMITATION - PARTNERSHIP ASSETS PAID ON LOAN	203-181	BIERMEIER	TIMOTHY J.	A	08/30/88	A	07/24/90					YES
JOB HUNTING EXPENSES - EXPENSES TO OBTAIN WORK DOES NOT INCLUDE FEES FOR PSYCHOLOGICAL TESTING	9WTAC206 200-825	DURBIN	ROBERT A.	A	05/24/72							YES
JOINT RETURNS - 1986 AND THEREAFTER - MARRIED PERSONS FILING JOINT RETURNS ARE JOINTLY AND SEVERALLY LIABLE FOR TAX DUE ON ADDITIONAL ASSESSMENT TO THE RETURN, DISTRIBUTION OF FUNDS FROM SALE IMMATERIAL	400-098 WTB91-12	SMITH	KUM C. AND TRACEY A.	A	10/19/93	A	04/07/94					YES
JURISDICTION - TAX APPEALS COMMISSION - INCREASE OF AN ESTIMATED ASSESSMENT BARRED - SUBSEQUENT ASSESSMENT ALLOWED	4WBTA360 200-712(1ST)	KAISER	GEORGE C.	A	04/19/57							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION IF COMPLAINT IS NOT AN APPLICATION FOR ABATEMENT	4WBTA400	STANELLE	RAY	D	12/19/57	D	06/23/60					YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S ADMINISTRATIVE DISCRETION - DETERMINATION REGARDING INSTALLMENT SALES	6WBTA116 200-267	KOHLHARDT	WILLIAM G.	D	01/04/66							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S ADMINISTRATIVE DISCRETION REGARDING INSTALLMENT SALES	6WBTA35 200-201	ZIMMERMAN	GORDON	D	02/23/65							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S DETERMINATION REGARDING INSTALLMENT SALES	6WBTA29 200-199	BALDWIN	HELEN H.	D	02/23/65							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW DEPARTMENT'S DETERMINATION REGARDING INSTALLMENT SALES	6WBTA33 200-200	REICHERT	FRANK B.	D	02/23/65							YES
JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED	202-151	MILLER	PHIL L.	D	01/31/83							YES
JURISDICTION - TAX APPEALS COMMISSION WITHOUT JURISDICTION TO RULE ON ADMINISTRATIVE DECISION NOT TO ALLOW AMENDED RETURN FOR REPORTING INSTALLMENT SALE	4WBTA379 200-722(1ST)	MAIER	JOHN J.	D	08/13/57							YES
LATE FILING FEE - JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW IMPOSITION OF LATE FILING FEE AND DELINQUENT INTEREST	6WBTA230 200-357	TRIMBLE	EUGENE C.	A	03/21/67							YES
LATE FILING FEE - MANDATORY TO IMPOSE UPON RETURNS FILED LATE	7WTAC25 200-382	SCHRAM	SIMON	A	06/26/67							YES
LATE FILING FEE - STATUTORILY MANDATED AND CANNOT BE WAIVED	203-146	KOEMPEL	JOHN E. AND BETTELOU	A	04/26/90							YES
LEGAL AND PROFESSIONAL FEES DO NOT INCLUDE COLLECTION FEES ON PERSONAL LOAN	8WTAC147 200-602	MALTBY	PIERRE V. AND FRANCES V.	A	05/26/70							YES
LEGAL FEES - FEES FOR PROSECUTING CIVIL AND CRIMINAL ACTIONS FOR ASSAULT AND BATTERY NOT ALLOWED	9WTAC233 200-833	HOPP	HAROLD W. AND MARCELLA J.	A	06/22/72							YES
LEGAL FEES - LEGAL EXPENSES AND COSTS PAID IN DEFENSE AGAINST CRIMINAL PROSECUTION NOT DEDUCTIBLE BUSINESS EXPENSES	4WBTA357 200-730(1ST)	ADERMAN	LOUIS B.	A	03/01/57	A	09/05/57					YES
LEGAL FEES - LEGAL EXPENSES PAID TO PROBATE ESTATE	202-637	PETROWSKI	PATRICIA	A	12/13/85							YES
LEGAL FEES - LEGAL EXPENSES PAID TO PROBATE ESTATE	202-636	PETROWSKI, JR.	EDWIN J.	A	12/13/85							YES
LEGAL FEES - RELATING TO PATENT INVENTOR'S TAX RETURN PREPARATION - DEDUCTIBLE AS ORDINARY AND NECESSARY BUSINESS EXPENSE	7WTAC49 200-399	PAZDERSKI	RAY R.	R	10/04/67							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - FISHING GUIDE	201-718 WTB20-5	BEHLING	R. P.	A	05/22/80							YES

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LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - HORSE RACING ACTIVITIES CONSTITUTED BUSINESS	5WTAC97 200-093	HUG	FRED E.	R	12/27/62							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - RAISING AND RACING HORSES	202-247	HUEBNER	GENE G.	R	09/28/83							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - SUMMARY JUDGMENT - BOAT CHARTER - FEDERAL AUDIT ADJUSTMENTS	400-050	MAULE	MARY L.	R	04/08/94							YES
LOSSES - ACTIVITY ENGAGED IN FOR PROFIT - TRAVEL EXPENSES - ENTERTAINMENT EXPENSES - INDEPENDENT CONSULTING ENGINEER	202-770	ACKERMAN	ADOLPH J.	R	08/27/86							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - AUTO RACING	202-186	KASTELIC	JOHN M.	A	06/10/83							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - CONSULTING BUSINESS	202-733	PETTIS, JR.	DEWITT T.	A	04/29/86							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - HORSE TRAINING BUSINESS - NOT OPERATED IN BUSINESS LIKE MANNER	202-629 WTB47-11	JACKSON	ARTHUR F.	A	11/01/85							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - PRIVATE INVESTIGATION BUSINESS	202-198 WTB35-10	TUBIC	PETER	A	07/25/83							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - RENTAL OF RESTAURANT EQUIPMENT	202-642	WANG	RICHARD	A	11/29/85							YES
LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - SUMMER COTTAGE	202-542 WTB45-7	LAUERSDORF	LYNN R.	A	05/13/85							YES
LOSSES - ANTICIPATED INCOME - ESTIMATED LOSS DUE TO BLACKLISTING DISALLOWED	10WTAC43 201-150 201-550	ANDERSON	WILSON R. AND GERTRUDE	A	04/25/75	A	02/13/79					YES
LOSSES - ANTICIPATED INCOME - ESTIMATED LOSSES CLAIMED - BLACKLISTING LOSSES, REAL ESTATE CONDEMNATION, WAGES AND PROFIT SHARING	201-817	ANDERSON	WILSON AND GERTRUDE	A	03/10/81							YES
LOSSES - ANTICIPATED INCOME - LOSS OF MILK ROUTE PATRONS	201-832	BOL	DALE R.	A	04/29/81							YES
LOSSES - ATTORNEY'S LOSSES FROM ABANDONMENT OF INTEREST IN REAL ESTATE NOT PROVED	3WBTA132	HESS	ROBERT A.	A	01/07/47							YES
LOSSES - BAD DEBT - DEFAULT JUDGMENT - BONA FIDE DEBT ARISING FROM DEBTOR - CREDITOR RELATIONSHIP	400-443 WTB118-26 124-15	SUNICH	PHILIP AND PATRICIA	AP	09/14/99	D	06/28/00					YES
LOSSES - BAD DEBT - DEFAULT JUDGMENT - BONA FIDE DEBT ARISING FROM DEBTOR - CREDITOR RELATIONSHIP (MOTION FOR REHEARING)	400-443	SUNICH	PHILIP AND PATRICIA	D	10/27/99							YES
LOSSES - BANKER'S LOSS FROM SALE OF SECURITIES IS DEDUCTIBLE AS INCURRED IN REGULAR COURSE OF TRADE OR BUSINESS	1WBTA14	ILSLEY	CHARLES F.	R	11/17/39							YES
LOSSES - BUSINESS LOSS CARRYOVER - PAYMENTS MADE ON PERSONAL GUARANTEE TO REIMBURSE LOSSES SUSTAINED BY CORPORATION ARE PERSONAL - LOSSES CORPORATION SUSTAINED CANNOT BE TAKEN	5WBTA96 200-092	GRAY	EDWARD D.	A	12/17/62							YES
LOSSES - CANCELLATION OF STOCK THROUGH REORGANIZATION RESULTS IN NO LOSS WHERE BASIS WAS ZERO	3WBTA168 200-096(1ST) 254WIS220	HARVEY	FRANK E.	A	03/28/47	A	05/20/48			A	02/15/49	YES
LOSSES - CANCELLATION OF STOCK THROUGH REORGANIZATION RESULTS IN NO LOSS WHERE BASIS WAS ZERO	3WBTA167 200-096(1ST) 254WIS220	HARVEY	MARGARET D.	A	03/28/47	A	05/20/48			A	02/15/49	YES
LOSSES - CANCELLATION OF STOCK THROUGH REORGANIZATION RESULTS IN NO LOSS WHERE BASIS WAS ZERO	3WBTA169 200-096(1ST) 254WIS220	HARVEY	RICHARD D.	A	03/28/47	A	05/20/48			A	02/15/49	YES

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LOSSES - CANCELLATION OF STOCK THROUGH REORGANIZATION RESULTS IN NO LOSS WHERE BASIS WAS ZERO	3WBTA159 200-096(1ST) 254WIS220	HARVEY, JR.	ALBERT J.	A	03/28/47	A	05/20/48			A	02/15/49	YES
LOSSES - CAPITAL LOSS ALLOWED - BUSINESS BAD DEBT OR CAPITAL CONTRIBUTION	202-018 WTB30-5	BERLIN	IRV	A	05/26/82							YES
LOSSES - CAPITAL LOSSES DISALLOWED - WORTHLESSNESS OF STOCK - BURDEN OF PROOF	202-291	MAGLIO	JACK	A	11/17/83							YES
LOSSES - CARRY FORWARD OF STOCKHOLDER'S LOSS FROM LIQUIDATION OF CORPORATION DISALLOWED	1WBTA34	HUNT	WILLIAM F.	A	12/09/39							YES
LOSSES - CASUALTY - THEFT LOSS - MATERIALS NOT PAID FOR BY CONTRACTOR - LOSS OF MARKET VALUE OF UNFINISHED CONSTRUCTION WORK	202-123	JACOBSON	BETTY D.	A	12/16/82							YES
LOSSES - DEDUCTIBLE FOR TRANSFER OF STOCK BACK TO CORPORATION TO RELEASE OBLIGATION TO BANK ON BEHALF OF CORPORATION	7WTAC70 200-406	NOWOTNY	ROBERT C.	R	12/21/67							YES
LOSSES - DEMOLITION LOSS - DISALLOWED WHERE FAILED TO ESTABLISH LOSS SUSTAINED AS RESULT OF DEMOLITION OF BUILDINGS	7WTAC99 200-425	ERNST	IDA	A	05/15/68							YES
LOSSES - DEMOLITION LOSS - PURCHASED BUILDING WITH INTENT TO DEMOLISH	201-699	EGAN, JR.	GEORGE	A	04/03/80							YES
LOSSES - DEMOLITION LOSS - PURCHASED BUILDING WITH INTENT TO DEMOLISH	201-699	MOLL	DAVID L.	A	04/03/80							YES
LOSSES - FICTITIOUS SALE OF STOCK AND LOSS DISALLOWED	3WBTA295	LANGE, JR.	FRED A.	A	12/05/47							YES
LOSSES - INCOME INCORRECTLY REPORTED IN PRIOR YEAR - PATRONAGE DIVIDENDS REPORTED AND NOT RECEIVED - YEAR OF DEDUCTION	201-823	OURADNIK	JOHN	A	03/12/81							YES
LOSSES - INSURANCE POLICY LOSS UPON SURRENDER IS NOT DEDUCTIBLE	1WBTA18	FRIEND	CHARLES	A	11/22/39							YES
LOSSES - INSURANCE POLICY LOSS UPON SURRENDER IS NOT DEDUCTIBLE	4WBTA571 200-029	ROBERTSON	CLARK M.	A	08/25/61							YES
LOSSES - INVOLUNTARY CONVERSION - CASUALTY LOSS - NO PROOF OF LOSS-VALUE OF FURNITURE TAKEN AFTER TAXPAYER DID NOT HEED EVICTION NOTICE	8WTAC20 200-526	GRAY	JOHN	A	06/05/69							YES
LOSSES - LOSS FROM SALE OF PROMISSORY NOTES TO OWN TRUST NOT DEDUCTIBLE AS NOT ARM'S-LENGTH TRANSACTION	5WBTA141 200-130 200-375 35WIS(2d)227	WOLLER	ERVIN C.	A	01/03/64	A				A	06/06/67	YES
LOSSES - LOSS FROM SALE OF SECURITIES SUSTAINED IN COURSE OF REGULAR TRADE OR BUSINESS	1WBTA177	THORNTON	FRANCES M.	R	06/29/40							YES
LOSSES - LOSS ON 2 SALES OF STOCK ALLOWABLE ALTHOUGH MOTIVATION WAS TAX AVOIDANCE	1WBTA492	MARSHALL	DR. VICTOR F.	R	08/18/42							YES
LOSSES - PARTNERSHIP - ALLOCATION IN PARTNERSHIP AGREEMENT DID NOT HAVE SUBSTANTIAL ECONOMIC EFFECT	203-004 203-158 WTB69-8	WALL	THOMAS	A	11/03/88	R	08/10/89	R	05/23/90			YES
LOSSES - RELATED PARTY TRANSACTION - LOSS ON SALE OF TRUCK TO SON NOT DEDUCTIBLE	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
LOSSES - SALE OF FARM TO BROTHER - DISALLOWED - NOT ARM'S LENGTH TRANSACTION	5WBTA25 200-052	ERICKSON	RUDOLPH	A	03/22/62							YES
LOSSES - SALE OF STOCK RESULTS IN DEDUCTIBLE LOSS RATHER THAN "WASH SALE"	1WBTA126	ALLEN	C. C.	R	04/26/40							YES
LOSSES - SECTION 1244 - CONTRIBUTION OF PROPERTY HAVING BASIS IN EXCESS OF VALUE	203-294	WILLIAMS	J. KENNETH AND KARINE L.	A	01/16/92							YES
LOSSES - SELLER OF SECURITIES MAY DEDUCT AS LOSSES REFUNDS TO INVESTORS ON FRAUDULENT SALES FOR WHICH LIABLE	6WBTA120 200-480	MOHS, JR.	FREDERIC E.	R	01/12/66	A	01/27/69					YES

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LOSSES - SMALL BUSINESS STOCK WAS NOT ISSUED BY CORPORATION FOR MONEY OR OTHER PROPERTY - CANCELLATION OF NOTES	203-230	DAILEY	JAMES B.	A	03/20/91							YES
LOSSES - STOCK WORTHLESS IN YEAR CORPORATION TRANSFERRED ALL ITS ASSETS	200-027(1ST) 225WIS102	PICK	CARL					R		R	05/25/37	YES
LOSSES - TRADE IN - DIFFERENCE BETWEEN ORIGINAL PRICE OF PERSONAL AUTO AND ITS TRADE-IN VALUE IS NOT DEDUCTIBLE LOSS	5WBTA169 200-150	SMITH	ROBERT E.	A	06/17/64							YES
LOSSES - UNREPAID ADVANCES TO BUSINESS NOT LOANS BUT CONTRIBUTION TO CAPITAL AND TREATED AS CAPITAL LOSS	202-330 WTB38-3	ADELMAN	THOMAS L.	A	03/15/84							YES
LOSSES - UNSECURED PROMISSORY NOTES DO NOT CONSTITUTE CONSTRUCTIVE PAYMENT OF LOSSES ON DATE OF ISSUANCE	5WBTA200 200-177 200-312	SCHWERM	EDWARD	R	12/16/64	R	06/21/66					YES
LOSSES - WORTHLESS STOCK - YEAR LOSS ON STOCK OCCURRED DETERMINED	1WBTA77	PECKARSKY	HYMAN	A	01/26/40							YES
LOSSES - YEAR DEDUCTIBLE - PAYMENTS MADE UNDER PERSONAL GUARANTEE - LOSS SUSTAINED TO EXTENT OF INSTALLMENT PAYMENTS MADE PURSUANT SETTLEMENT	1WBTA255	HESS	ROBERT A.	R	12/20/40							YES
LOSSES OUT OF STATE (1974 AND PRIOR) - RENTAL LOSS ON FLORIDA REAL ESTATE	8WTAC251 200-673	MILLER	GERALD L.	A	02/19/71							YES
LUMP SUM DISTRIBUTION - ORDINARY INCOME MODIFICATION - WISCONSIN STATE TEACHER'S RETIREMENT SYSTEM - EMPLOYER CONTRIBUTIONS TAXABLE	202-377	KOENINGS	SHARON L.	A	06/04/84							YES
LUMP SUM DISTRIBUTION - ORDINARY INCOME MODIFICATION TREATMENT OF CAPITAL GAIN PORTION OF LUMP SUM DISTRIBUTION	201-671 201-960 WTB19-9 22-5 31-8	REES	ANNA K.	A	01/25/80	A	12/18/80	A	11/18/81			YES
MAINTENANCE EXPENSES - PROPERTY HELD FOR INVESTMENT - ANNUAL EXPENSES FOR MAINTENANCE OF FLORIDA REAL ESTATE (MOBILE HOME AND LAND) NOT DEDUCTIBLE - PERSONAL EXPENSE	201-783	BORECKI	HENRY AND LUCILLE M.	A	11/12/80							YES
MARITAL INCOME - EXCHANGE OF INCOME INFORMATION BETWEEN SPOUSES - NOTIFICATION DATE - DUE DATE OF RETURNS OF SPOUSE MAKING NOTIFICATION	203-105 WTB66-9	BENNETT	JOYCE A.	AP	11/15/89							YES
MARITAL INCOME - NOTIFICATION - DEPARTMENT BOUND BY 71.10(6m) NOT THE DIVORCE DECREE	400-422	DAVIS	JEFFREY E.	AP	04/30/99							YES
MARITAL INCOME - NOTIFICATION - FAILURE TO NOTIFY FORMER SPOUSE BEFORE DUE DATE, INCLUDING EXTENSIONS, FOR FILING RETURN - INCOME SPLITTING PROVISIONS OF CHAPTER 766 MAY NOT BE APPLIED	400-422	DAVIS	JEFFREY E.	A	04/30/99							YES
MARITAL INCOME - NOTIFICATION - NOTIFICATION TO FORMER SPOUSE OF MARITAL INCOME NOT REQUIRED WHERE PARTIES WERE FINANCIAL PARTNERS AND EQUALLY RESPONSIBLE FOR FILING TAXES	400-422	DAVIS	JEFFREY E.	R	04/30/99							YES
MEAL REIMBURSEMENT - TAXABLE INCOME INCLUDES PAY FOR MEALS ON NON-OVERNIGHT BUSINESS TRIPS	8WTAC264 200-678	KUNSTMAN	ROBERT T.	A	03/08/71							YES
MEALS, LODGING AND CAB FARE - MEAL REIMBURSEMENT RECEIVED BY PATROLMAN MAY NOT BE EXCLUDED - NOT AWAY FROM HOME OVERNIGHT	201-350 201-407 WTB6-4	JACOBSON	JAMES T.	R	09/28/76	R	07/06/77					YES
MEALS, LODGING AND CAB FARE - RENT AND MEALS WHILE EMPLOYED INDEFINITELY OUTSIDE WISCONSIN ARE PERSONAL LIVING EXPENSES	5WBTA69 200-077	SCHMIDT	ROBERT L.	A	10/09/62							YES
MEALS, LODGING AND CAB FARE - TRUCK DRIVER'S EXPENSES FOR MEALS AND CAB FARE WHILE AWAY FROM HOME ARE ALLOWABLE	5WBTA159 200-139	TERWILLIGER	HUGH R.	R	03/27/64							YES
MEALS, LODGING AND TRAVEL EXPENSE - TAX HOME IS WISCONSIN - INDEFINITE EMPLOYMENT	202-796 WTB50-4	EDELMAN	ZEEV	A	10/24/86							YES
MEDICAL EXPENSES - AIR CONDITIONER - CENTRAL UNIT	202-503	JAVOR	THOMAS B.	A	01/31/85							YES

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MEDICAL EXPENSES - AMOUNTS PAID BY DIABETIC TAXPAYER FOR DIETETIC FOODS NOT ALLOWABLE AS MEDICAL EXPENSES	5WBTA164 200-148	SCHLESINGER	CAROL M.	A	06/02/64							YES
MEDICAL EXPENSES - DEDUCTION DISALLOWED FOR EXPENSES FOR WHICH TAXPAYER WAS COMPENSATED BY INSURANCE OR OTHERWISE	6WBTA77 200-225	MACPHERSON	M. W.	A	06/25/65							YES
MEDICAL EXPENSES - INSURANCE PREMIUMS FOR LOSS OF LIFE, LIMB, SIGHT AND TIME NOT DEDUCTIBLE	7WTAC166 200-456 200-538	HANKWITZ	ARTHUR W.	AP	10/30/68	A	09/23/69					YES
MEDICAL EXPENSES - INSURANCE PREMIUMS NOT DEDUCTIBLE WHEN POLICIES DO NOT PROVIDE MEDICAL/HOSPITAL/DRUG COVERAGE	4WBTA332 200-698(1ST)	FRANCART	CORNELIUS A.	A	11/26/56							YES
MEDICAL EXPENSES - ONLY PORTION OF HEALTH AND ACCIDENT INSURANCE PREMIUMS FOR MEDICAL CARE DEDUCTIBLE	7WTAC166 200-456 200-538	HANKWITZ	ARTHUR W.	AP	10/30/68	A	09/23/69					YES
MEDICAL EXPENSES - TAXPAYER'S REFUSAL TO INTRODUCE EVIDENCE RESULTS IN DISALLOWANCE OF EXPENSES FOR THOSE YEARS	5WBTA161 200-145	GOODMAN	DAVID	AP	06/01/64							YES
MEDICAL EXPENSES - TUITION EXPENSES NOT ALLOWED - SCHOOL DID NOT MEET REQUIREMENTS OF IRC OF A SPECIAL SCHOOL	9WTAC488 201-009	PECKARSKY	NEWTON	A	06/06/74							YES
MILITARY COMPENSATION - \$1,000 EXEMPT - RETIREMENT PAY WHILE MEMBER OF RETIRED RESERVES DOESN'T QUALIFY	7WTAC195 200-511	ARIENS	MONROE J.	A	12/17/68							YES
MILITARY COMPENSATION - EXCLUSION DOES NOT INCLUDE RETIREMENT PAY	9WTAC52 200-724	SCHULZ	VERNIE A.	A	08/18/71							YES
MILITARY COMPENSATION - RETIREMENT PAY RECEIVED BY MEMBER OF RETIRED RESERVES NOT ENTITLED TO \$1,000 EXEMPTION	7WTAC19 200-380	JANSEN	EDWARD H.	A	06/19/67							YES
MILITARY UNIFORM COSTS - EXPENSE AND MAINTENANCE OF UNIFORMS NOT DEDUCTIBLE FOR YEARS WHERE NO MILITARY PAY TAXABLE	5WBTA127 200-122	MOSER	JOHN E.	A	10/25/63							YES
MINIMUM TAX - CAPITAL GAIN DEDUCTION AS TAX PREFERENCE ITEM - ENTIRE YEAR 1982 - RETROACTIVE APPLICATION	202-785 202-887	LABADIE	HELEN R.	A	11/11/86	A	07/30/87					YES
MINIMUM TAX - CAPITAL GAIN DEDUCTION AS TAX PREFERENCE ITEM - ENTIRE YEAR 1982 - RETROACTIVE APPLICATION	202-785 202-887	LABADIE	WILLIAM J.	A	11/11/86	A	07/30/87					YES
MINIMUM TAX - TAX PREFERENCE ITEM - ACCELERATED COST RECOVERY SYSTEM DEPRECIATION INCLUDIBLE	202-345 WTB38-7	MURPHY	ROLAND	A	05/01/84							YES
MISCELLANEOUS INCOME - ADDITIONAL COMPENSATION FOR DAMAGES UNDER WALSH-HEALY ACT	202-103	BAUMLER	WALTER P.	A	10/20/82							YES
MISCELLANEOUS INCOME - INCOME REALIZED TO EXTENT LIABILITY ASSUMED BY DONEES EXCEEDS COST BASIS OF PROPERTY TRANSFERRED BY GIFT	202-094	BRODHEAD	WILLIAM T.	A	10/08/82							YES
MODIFICATIONS - GAMBLING LOSSES NOT ALLOWED TO BE SUBTRACTED FROM FEDERAL ADJUSTED GROSS INCOME	400-847	DETTWILER	DANIEL W.	A	09/29/05							NO
MODIFICATIONS - OUT-OF-STATE PENSION PLAN PAYMENT TAXABLE TO WISCONSIN RESIDENT - NOT SUBTRACT MODIFICATION	8WTAC244 200-670	LEDWITH	ROBERT F.	A	02/08/71							YES
MODIFICATIONS - PARTNERS SHARE OF PARTNERSHIP MODIFICATION - FOREIGN INCOME TAXES PAID BY FOREIGN PARTNERSHIP	202-700 203-068 203-150 WTB47-12 69-8	WACKER	KLAUS	A	02/27/86	R	06/29/89	R	05/01/90			YES
MODIFICATIONS - TRANSITIONAL ADJUSTMENT - BASIS OF STOCK ACQUIRED BY BARGAIN SALE AND GIFT	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	R	05/07/92							NNA
MODIFICATIONS - TRANSITIONAL ADJUSTMENT - BASIS OF STOCK ACQUIRED BY BARGAIN SALE AND GIFT IN CONTEMPLATION OF DEATH	203-337 WTB79-10	KRANINGER	MARTIN AND INGEBORG	R	05/07/92							NNA

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MODIFICATIONS - WAGES PAID TO ENTERTAINERS - FEES PAID TO NONRESIDENT ENTERTAINERS WHERE TAXPAYER DOES NOT COMPLY WITH ss. 71.63(3)(b), 71.64(4) AND (5) AND 71.80(15)(b).	400-641	SEEFELD	KIRK D. AND MARIA A.	A	11/13/02							YES
MOTION FOR DISMISSAL - FAILURE TO PRESENT GROUNDS FOR RELIEF	400-516 WTB124-15	ZABLOCKI	THOMAS E.	A	12/18/00							YES
MOVING EXPENSE	202-654 202-948	SCHMITZ	JAMES AND JOANNE			A	01/10/86	A	01/14/88			YES
MOVING EXPENSE	201-727 WTB21-9	SHUMAKER	STEVEN R. AND KAREN	A	09/11/80							YES
MOVING EXPENSE - DEDUCTION LIMITED TO \$2,500 - ARKANSAS TO WISCONSIN - REIMBURSEMENT INCLUDABLE IN INCOME WHEN RECEIVED	201-754	WIEDERHOLD	RICHARD P.	A	10/21/80							YES
MOVING EXPENSE - MOVING OUT OF STATE - 1974 AND PRIOR - NOT DEDUCTIBLE FROM WISCONSIN INCOME - EXPENSES ALLOCATED TO CORRESPONDING INCOME	10WTAC236 201-445	CHRISTEN	PAUL W.	A	11/22/77							YES
MOVING EXPENSE - MOVING OUT OF STATE - MODIFICATIONS	202-654 202-948	KUHNEN	MICHAEL AND CYNTHIA			A	01/10/86	A	01/14/88			YES
MOVING EXPENSE - MOVING OUT OF STATE - MODIFICATIONS - 1975 AND FOLLOWING	202-294	BLAKELY	NELSON M. AND LINDA K.	A	11/17/83							YES
MOVING EXPENSE - OUT OF STATE	10WTAC188 201-385	PENNINGTON	JAMES E. AND CHERYL R.	A	03/31/77							YES
MOVING EXPENSE - OUT-OF-STATE	201-570	SMITH	RICHARD A.	A	04/26/79							YES
MOVING EXPENSE - OUT-OF-STATE	201-838 201-988 WTB21-9 29-11 106WIS(2d)321	TAYLOR, ET AL.	HOWARD U.			A	10/21/80			A	03/02/82	YES
MOVING EXPENSE - REIMBURSEMENT BY WISCONSIN EMPLOYER TO MOVE FAMILY TO WISCONSIN SUBJECT TO TAX	5WBTA15	CHRISTENSEN	H. N.	A	03/16/62							YES
MOVING EXPENSE - WIFE DIDN'T SHARE SAME RESIDENCE IN KOREA SO HER EXPENSES TO MOVE TO WISCONSIN NOT DEDUCTIBLE	7WTAC80 200-411	SMITH	TRACY A.	A	02/07/68							YES
MOVING EXPENSE REIMBURSEMENT IS TAXABLE INCOME	10WTAC194	LEMONS	RALPH D.	A	04/27/77							YES
NATIVE AMERICANS - INCOME TAXABLE - WAGES EARNED OFF THE RESERVATION BY RESERVATION INDIAN	WTB124-17	DANFORTH	EUGENE AND PATRICIA	A	10/24/00							YES
NATIVE AMERICANS - INDIAN MEMBER OF ONE TRIBE WHO IS LIVING AND WORKING ON THE RESERVATION OF ANOTHER TRIBE IS SUBJECT TO WISCONSIN INCOME TAX WHEN THE RESERVATION IS LOCATED WITHIN WISCONSIN	400-369 400-463 400-527 WTB110-14 111-12 119-15 125-14	LA ROCK	JOAN	A	05/11/98	A	02/11/99	A	12/28/99	A	02/13/01	YES
NATIVE AMERICANS - MEMBER OF ONE TRIBE WHO IS LIVING AND WORKING ON THE RESERVATION OF ANOTHER TRIBE IS SUBJECT TO WISCONSIN INCOME TAX	400-820 WTB143-14	SNOW	EDWARD AND MARGARET	A	03/31/05							NO
NET BUSINESS LOSS - WISCONSIN - LOSS FROM SALE OF BUSINESS ASSET CAN BE CARRIED FORWARD AGAINST BUSINESS INCOME	4WBTA11	JORDAN	ALEX P.	R	11/05/48	D	05/18/51					YES
NET OPERATING LOSS - CAPITAL LOSS - TAXPAYER NOT BROKER SO CARRY FORWARD OF LOSS ON SALE OF STOCK DISALLOWED	4WBTA365	CHAPMAN	HOWARD F.	A	05/08/57							YES
NET OPERATING LOSS - CARRYFORWARD ALLOWED	1WBTA34	HUNT	WILLIAM F.	R	12/09/39							YES
NET OPERATING LOSS - CARRYFORWARD ALLOWED TO REDUCE INCOME FOR TAX, SURTAX, AND PENSION TAX	1WBTA6	LANDAUER	JOSEPH A.	R	11/15/39							YES
NET OPERATING LOSS - CARRYFORWARD CAN NOT OFFSET NONBUSINESS CAPITAL GAIN ON REAL ESTATE	4WBTA513 200-812(1ST)	WALD	EUGENE	A	02/18/60							YES